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Part I.—Notifications by Government.

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Supplement—
Notice regarding proposed extension of the Madras Hackney Carriage Act, 1911, to the Municipalities of Manthpalam and Bezwada of the Kistna District—(Telugu).
Notification authorising Mr Lancelot Freeman Lake of Bilihal estate Cottamund, to witness the execution of labour contracts—(Tamil), (Canarese) and (Malayalam).

PUBLIC DEPARTMENT.

LEAVE.

No. 132.—The Governor in Council is pleased, under the provisions of section 26 of 24 and 25 Vic., cap. 67, to grant the Hon'ble Sir Harold Arthur Stuart, K.C.V.O., C.S.I., an Ordinary Member of the Council of the Presidency of Fort St. George, leave of absence on medical certificate for a period of three months with effect from the 11th April 1914.

(By order of His Excellency the Governor in Council.)

A. G. CARDEW,
Chief Secretary.

APPOINTMENT.

Fort St. George, the 11th April 1914.

No. 193.—A temporary vacancy having occurred in the office of an Ordinary Member of the Council of the Presidency of Fort St. George in consequence of the grant of leave to the Hon'ble Sir Harold Arthur Stuart, Knight Commander of the Royal Victorian Order and Companion of the Most Exalted Order of the Star of India, and no person provisionally appointed to succeed thereto being present on the spot,

the Governor in Council has been pleased, under the provisions of 24 and 25 Vic., cap. 67, section 27, to supply such vacancy by the appointment of Mr. ALEXANDER GORDON CARDEW, Companion of the Most Exalted Order of the Star of India, to be a Temporary Member of Council.

The Hon'ble Mr. CARDEW has, on the forenoon of this day, taken upon himself the execution of his office under the usual salute.

(By order of His Excellency the Governor in Council.)

A. BUTTERWORTH,
Ag. Chief Secretary.

LEAVE.

No. 194.—Captain the Hon'ble Coulson Fellowes, Extra Aide-de-Camp to His Excellency the Governor, general leave out of India for a period of six months with effect from the 27th March 1914.

A. G. CARDEW,
Chief Secretary.

No. 195.—The Honourable Diwan Bahadur Lewis Dominic Swamikannu Pillai Avargal is granted privilege leave for three months from or after the 26th April 1914, under article 260 of the Civil Service Regulations.

STUDY LEAVE.

No. 196.—Major Roger Durand Willcocks, I.M.S., was on study leave from 5th September 1913 to 4th December 1913 and from 6th December 1913 to 7th March 1914.

A. BUTTERWORTH,
Ag. Chief Secretary.

EXTENSION OF LEAVE.

No. 197.—Mr. John Ratnam Krishnamma, I.C.S., an extension of privilege leave for four days under article 260 of the Civil Service Regulations.

A. G. CARDEW,
Chief Secretary.

No. 198.—Mr. R. F. Aston, I.C.S., has been granted an extension of furlough on medical certificate for six months.

No. 199.—Mr. H. E. Pate, I.C.S., has been granted an extension of furlough for one month.

A. BUTTERWORTH,
Ag. Chief Secretary.

APPOINTMENTS.

Fort St. George, April 9, 1914.

No. 200.—Civil Assistant Surgeon Richard William Chester, L.M. & S., M.D. (Bombay), L.R.C.P. & S. (Edin.), L.F.P.S. (Glas.), to act as Civil Surgeon, Rajahmundry, and Medical Officer, Central Jail, Rajahmundry.

No. 201.—Civil Surgeon Andrew Pascal Fernandez, L.M.S. (Mad.), F.R.I.P.H., V.H.A.S., on relief by Civil Assistant Surgeon R. W. Chester, to act as District Medical and Sanitary Officer, Chittoor.

A. G. CARDEW,
Chief Secretary.

Fort St. George, April 11, 1914.

No. 202.—M. R.Ry. Rao Sahib Kannathur Vijayaraghava Acharyar Avargal is appointed to act as Registrar of Co-operative Societies for the Madras Presidency during the absence of the Honourable Diwan Bahadur L. D. Swamikannu Pillai Avargal on leave or until further orders.

A. BUTTERWORTH,
Ag. Chief Secretary.

MARRIAGE REGISTRAR.

Fort St. George, April 7, 1914.

No. 205.—Mr. Felix Alexander D'Cruz is appointed to act, from the 19th April 1914 and until further orders, as Marriage Registrar under the Indian Christian Marriage Act, 1872 (Act XV of 1872), and a Registrar of Marriages under the Special Marriage Act, 1872 (Act III of 1872), for the Town of Madras.

MARRIAGE LICENSES.

No. 204.—Under sections 6 and 9 of the Indian Christian Marriage Act, 1872, the licenses granted under the said sections to the undermentioned missionaries on the dates mentioned against their names are hereby revoked :—

The Rev. Oswald Schnage of the Hermannsburg Evangelical Lutheran Mission in the Nellore district—3rd October 1908.

Fort St. George, April 9, 1914.

The Rev. Frederick Warber of the Hermannsburg Evangelical Lutheran Mission in the Nellore district—6th November 1908.

No. 206.—Under section 6 of the Indian Christian Marriage Act, 1872, the license granted under the said section to the Rev. John Peter Jones, B. A., of the South India United Church in the Madura district on the 20th February 1912, is hereby revoked.

Fort St. George, April 7, 1914.

No. 208.—Under section 9 of the Indian Christian Marriage Act, 1872 (as amended by the Indian Christian Marriage Act Amendment Act, 1901), the Governor in Council sanctions the issue of a license to the Rev. Hubert Dixon Smith of the Canadian Baptist Mission, residing at Narsapatam in the district of Vizagapatam, to solemnize marriages within the territories under the administration of the Government of Madras, in accordance with the provisions of the said Act.

No. 207.—Under section 9 of the Indian Christian Marriage Act, 1872, the Governor in Council sanctions the issue of a license to the Rev. Hubert Dixon Smith of the Canadian Baptist Mission, residing at Narsapatam in the district of Vizagapatam, to grant certificates of marriage between Native Christians in accordance with the provisions of the said Act, within the territories under the administration of the Government of Madras.

ERRATUM.

In Public Department Notification No. 188, published at page 440 of Part I of the *Fort St. George Gazette*, dated the 31st March 1914, *for* "the head-quarters division of the Madura district" *read* "the Malur division of the Madura district".

A. G. CARDEW,
Chief Secretary.

NOTIFICATION.

Fort St. George, April 10, 1914.

No. 203.—Under the explanation to section 25 of the Negotiable Instruments Act, 1881 (Act XXVI of 1881), the Governor in Council hereby declares that Monday the 22nd June 1914 will be a public holiday in celebration of the Birthday of His Majesty the King-Emperor of India.

A. BUTTERWORTH,
Ag. Chief Secretary.

JUDICIAL DEPARTMENT.

EXTENSION OF LEAVE.

No. 287.—Mr. David Lawlor McCarrison, Superintendent of Police, has been granted by the Secretary of State an extension of extraordinary leave without pay on medical certificate by six months.

A. G. CARDEW,
Chief Secretary

POSTINGS.

Fort St. George, April 11, 1914.

No. 288.—M.R.Ry. Doddi Venkoba Rao Pantulu Garu, on relief as Acting District and Sessions Judge, Tanjore, is posted as Subordinate Judge, Trichinopoly. To join forthwith.

No. 289.—M.R.Ry. Venkatarama Ayyar Sorvvaneswami Ayyar Avargal is posted as Subordinate Judge of the Temporary Sub-Court, Coimbatore. To join immediately after the commencement of the recess of the District Court, Chingleput.

No. 290.—M.R.Ry. Bhavani Krishna Rao Avargal is posted as Subordinate Judge, Mangalore. To join after the commencement of the recess of the District Court, Nellore.

A. BUTTERWORTH,
Ag. Chief Secretary.

INVESTITURE OF POWERS.

Fort St. George, April 8, 1914.

No. 291.—Under section 12 of the Code of Criminal Procedure, 1898, M.R.Ry. Samuel Abel Nadar, Deputy Tahsildar and Sub-Magistrate, Tiruchendur, in the district of South Arcot, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to pass orders as to first offenders under section 562.

Fort St. George, April 8, 1914.

No. 292.—The Governor in Council is pleased to appoint M.R.Ry. Potti Ramiah Chetti Garu to be a Special Magistrate for the town of Chittoor, in the district of Chittoor, with the powers and subject to the terms and conditions specified in notification No. 945, dated the 8th October 1913, published at pages 1004 and 1005 of Part I of the *Fort St. George Gazette*, dated the 15th idem, as amended by notification No. 400, dated 26th May 1913, published at page 935 of Part I of the *Fort St. George Gazette* dated the 10th June 1913.

No. 293.—Under section 357 of the Code of Criminal Procedure, 1898, M.R.Ry. Pudesam Krishnamurti Nambiyar Avargal, First-class Magistrate in the district of North Arcot, is authorised to take down the evidence of witnesses with his own hand in the English language.

A. G. CARDEW,
Chief Secretary.

Fort St. George, April 13, 1914.

No. 294.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Ry. Periyar Kuppam Krishnaswami Ayyar, Sub-Registrar of Anamalai, Pollachi taluk, in the district of Coimbatore, for the term of his appointment as Sub-Registrar of Anamalai, such of the ordinary and additional powers of a Magistrate of the third class as are specified hereunder in respect to offences under sections 3 to 7, both inclusive, of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the unions of Anamalai and Vettakarampudur and offences under section 15 of the Madras Registration of Births and Deaths Act, 1899, which may be committed within the limits of the unions of Anamalai, Kotter and Vettakarampudur, Pollachi taluk, in the district of Coimbatore :—

I.—Ordinary powers.

Schedule III of the Code of Criminal Procedure, 1898, section I.—Items 1 to 6, 14, 19 and 17 to 20.

II.—Additional powers.

Schedule IV of the Code of Criminal Procedure, 1898.—Items 4 and 6 of the powers conferrable by the Local Government on a Magistrate of the third class.

WITHDRAWAL OF POWERS.

No. 295.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate for the unions of Anamalai and Vettakarampudur, Pollachi taluk, in the district of Coimbatore, conferred on M.R.Ry. V. Subbarayar, Sub-Registrar, Anamalai, who has been transferred from the station.

ERRATUM.

Fort St. George, April 14, 1914.

In column I, item 3, of the list of holidays and vacation to be observed in the Court of Small Causes, Madras, during the year 1914 published as Notification No. 47, Judicial, dated the 15th January 1914, published at page 68 of Part I of the *Fort St. George Gazette*, dated the 20th idem, *for* "14th May 1914" *read* "16th April 1914."

A. BUTTERWORTH,
Ag. Chief Secretary.

NOTIFICATIONS.

Fort St. George, March 19, 1914.

No. 294.—Under the proviso to section 1 (2) (*b*) of the Madras Hackney Carriage Act, 1911 (V of 1911), notice is hereby given that it is proposed to extend the provisions of that Act on or after 1st September 1914, to the municipalities of Masulipatam and Bezwada of the Kistna district and that it is proposed to appoint the District Superintendent of Police to perform the functions of Commissioner under the Act. Persons having objections to the proposed extension of the Act are invited to lodge their objections before the District Magistrate, Kistna, within two months of the publication of this notice.

Fort St. George, March 24, 1914.

No. 297.—Under section 4 of the Madras Planters Labour Act, 1903, the Governor in Council is pleased to authorise Mr Launcelot Freeman Lake of Bilikal estate, Ootacamund, to witness the execution of labour contracts.

W. G. HORNE,
Ag. Chief Secretary.

Fort St. George, April 6, 1914.

No. 298.—The following notification of the Government of India is republished :—

DEPARTMENT OF COMMERCE AND INDUSTRY.

INSURANCE.

Simla, the 1st *April* 1914.

No. 2184-6.—In exercise of the powers conferred by section 89 of the Indian Life Assurance Companies Act (VI of 1912) the Governor General in Council is pleased to make the following amendment in the Indian Life Assurance Companies Rules, 1913, published with the notification of the Department of Commerce and Industry, No. 5595-97, dated the 16th July 1913, namely :—

After rule 11 of the said rules the following rule shall be inserted, namely :—

11-A. Qualifications of Auditors under the Act.

Any person who audits the accounts of a Company shall be either—

(1) a member of any of the following Institutes and Societies:
- (*a*) The Institute of Chartered Accountants of England and Wales;
- (*b*) The Society of Incorporated Accountants and Auditors;
- (*c*) The Society of Accountants in Edinburgh;
- (*d*) The Institute of Accountants and Actuaries in Glasgow;
- (*e*) The Society of Accountants in Aberdeen.
- (*f*) The Institute of Chartered Accountants in Ireland,

or

(2) the holder of a certificate granted by any Local Government under section 144, sub-section (1), of the Indian Companies Act, 1913 (VII of 1913), entitling him to act as an Auditor of Companies under the said Act :

Provided that such certificate does not restrict or limit to any part of British India the right of the holder to act as an Auditor.

Fort St. George, April 8, 1914.

No. 299.—Under the provisions of section 2 of Act XII of 1880, "An Act for the appointment of persons to the office of Kazi" the Governor in Council is pleased to appoint Abdul Quadir Khan to be Kazi for the town of Narsapur in the district of Kistna.

No 300.—In exercise of the powers conferred by section 12 of the Indian Press Act, 1910, the Governor in Council is pleased to declare forfeited to His Majesty all copies of a pamphlet entitled "Ilan-i-Jang" (Declaration of War), the contents of which appear to the Governor in Council to be of the nature described in section 4, sub-section (1), of the Indian Press Act (I of 1910), inasmuch as they have a tendency to incite to acts of violence, to bring into hatred or contempt the Government established by law in British India, or to encourage or incite interference with the maintenance of law and order.

A. G. CARDEW,
Chief Secretary.

MARINE DEPARTMENT.

NOTIFICATIONS.

Fort St. George, March 2, 1914.

No. 21.—In exercise of the powers conferred by section 6, sub-section (1), clause (k), of the Indian Ports Act, 1908 (XV of 1908), the Governor in Council proposes to make certain amendments and additions to the boat rules

(1) for all the minor ports of the Madras Presidency other than Cocanada, and

(2) for the port of Cocanada,

promulgated in Marine department notification No. 5, dated 4th January 1913, on pages 10-20 of Part I of the *Fort St. George Gazette*, dated 7th January 1913.

The drafts of the amendments and additions proposed are published hereunder as required by section 6, sub-section (2) of the Act, for the information of persons likely to be affected thereby, and notice is hereby given that they will be taken into consideration on or after the 15th May 1914.

2. Any objection or suggestion which may be received from any person with respect to the drafts before the date fixed as aforesaid will be considered by the Governor in Council.

Draft amendments and additions proposed.

Insert the following as "Rule 5 A" in the boat rules for the minor ports other than Coconada, and in the rules for the port of Coconada :—

"*Rule 5 A.*—Every boat having engines driven by oil or petrol shall, when in use, whether "plying for hire or not, have on board in charge of her engines a person experienced in his work "and able to prove to the registering officer's satisfaction, by starting, stopping, reversing and "slowing the engines, that he is competent to be in charge; and a second person who has had "some experience and understands how to handle a boat in a seamanlike manner."

"The owner or owners of such boats shall keep them clean and free from oil-refuse."

The following shall be substituted for rule 23 of the boat rules for the minor ports other than Coconada and rule 25 of the rules for the port of Coconada :—

"The registering officer may cancel the license or licenses held in respect of any or all "of his boats by a boat-owner who has been convicted of a breach of any of the foregoing rules; "and the registering officer may also require a boat-owner, on pain of cancellation of his license, "to dismiss from the charge of a boat a tindal who, or any member of whose crew, has been "convicted of a similar breach."

W. O. HORNE,
Ag. Chief Secretary.

Fort St. George, April 8, 1914.

No. 22.—The Governor in Council is pleased to direct that the regulations under the Paris Sanitary Convention be imposed at all the uninfected ports of the Madras Presidency against vessels arriving from the port of Lingah.

A. G. CARDEW,
Chief Secretary.

LEGISLATIVE DEPARTMENT.

LEAVE.

Fort St. George, April 9, 1914.

No. 21.—M. R. Ry. Bangal Rama Rao Avargal, Canarese Translator to Government, privilege leave for one month from or after the 26th April 1914, under article 249 of the Civil Service Regulations.

W. FRANCIS,
Ag. Secretary to Government.

NOTIFICATION.

Fort St. George, April 1, 1914.

No. 20.—The Legislative Council of the Governor of Fort St. George will meet at Government House, Ootacamund, at 11 A. M. on Tuesday, the 19th day of May 1914.

2. Under rule 51 of the rules for the conduct of business at meetings of the Legislative Council, persons desirous of admission to the Council Chamber during the sitting should make application to the Secretary to the Council *through a member of the Council* and such application should reach the Secretary not later than the 16th May 1914.

W. FRANCIS,
Secretary to the Council.

REVENUE DEPARTMENT

POSTING.

Fort St. George, April 11, 1914.

No. 183.—The following posting of a Forest Officer is ordered :—

Mr. Arthur Bushe Jackson, District Forest Officer, Chittoor, to be District Forest Officer, Anantapur, in addition to his own duties, *vice* Mr. Charles Mortimer Hodgson granted leave.

F. B. EVANS,
Ag. Secretary to Government.

NOTIFICATION.

Fort St George, April 7, 1914.

No. 190.—In exercise of the powers conferred by section 14, clauses (*e*) and (*f*) of the Sea Customs Act VIII of 1878, His Excellency the Governor in Council hereby amends as shown in the schedule hereto appended so much of Notification No. 16, dated 15th January 1910, printed on pages 94 to 103 of Part I of *Fort St George Gazette*, dated 25th January 1910, as amended by Notification No. 336, dated 3rd July 1911, printed at page 617 of Part I of the *Fort St. George Gazette*, dated 11th July 1911, as relates to wharves Nos. 1, 2, 3 and 4 of the port of Madras.

Name of port.	No. of wharf.	Name of owner.	Limits of the wharf.	Particulars of classes of goods to be dealt with	The manner of dealing with them
Madras.	1.	Madras Port Trust.	The harbour groynes together with the eastern shuttering arm and the foreshore included between them and every wharf, pier, jetty or boat basin in possession or occupation of the Madras Port Trust.	All goods (including explosives and petroleum which may be landed only at such places as may be selected by the Trustees of the port, provided that gunpowder, safety fuses, cartridges and fireworks may be landed or shipped at the boat basin).	Landing and shipping.
	2.	Do.	The portion of the foreshore north of the harbour which lies between the north groyne and a line drawn due east from the Nungambakkam railway station	Explosives and such other cargo as the Collector of Customs and the Trustees of the port may jointly permit.	Do.
	3.	Do.	The portion of the foreshore north of the harbour which lies between a line drawn due east from Thulukanathamman koil in Hemeckasheri and a line drawn due east from the junction of the Ghaus Mukt-ud-din Pedda Road with the Kolmandapam Road.	Explosives.	Do.

ACQUISITION OF LAND.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·08 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a latrine for the use of the Salt Department; and, under sections 3 and 7 of the same Act, the Divisional Officer, Pattukkottai, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Pattukkottai, and may be inspected at any during office hours.

SCHEDULE

Description of land, wet or dry, inam or patta books, with survey or paimash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore District, Pattukkottai taluk, Adirampattinam village			
P. New 888 and 889 shared as punkat S. No. 114.	Maleswarandar, President, District Board, Chattram Department, kudiyaramdars, Ge go Ibrahim Sahib, Kolandayan Chetti and Appathurai Chetti	North, portion of S. No. 114; east, S. No. 110; south, portion of S. No. 114 already acquired and now in charge of the Salt and Abkari Department; west, portion of S. No. 111.	ACRE. 08

A. BUTTERWORTH,
Ag. Secretary to Government.

PUBLIC WORKS DEPARTMENT.

LEAVE.

Fort St. George, April 3, 1914.

Under article 260 of the Civil Service Regulations Mr Charles Mildred, Superintending Engineer, II Circle, is granted with effect from the 16th May 1914 or date of relief, privilege leave for forty days.

APPOINTMENT.

Mr. John Bliss Lotman, Executive Engineer, Kistna Western division, to officiate as Superintending Engineer, II Circle, in addition to his own duties during the absence of Mr. Charles Mildred on privilege leave or until further orders.

APPOINTMENTS AND PROMOTIONS.

With effect from the 25th February 1914, M S.Ry. Purushotama Rangaswami Ayyangar Avargal, Supervisor, First Grade, and Sub Divisional Officer, No. III sub-division, Godavari Western division, head-quarters Tanuku, to be temporary Sub-Engineer on Rs. 250 per mensem for the period he holds charge of a sub-division or its equivalent.

With effect from the 7th March 1914, M R Ry. Chennapatna Latchma Narasimmayya Avargal, Supervisor, First Grade, and Sub-Divisional Officer, Ongole sub-division, Guntur, Guntur division, head-quarters Ongole, to be temporary Sub-Engineer on Rs 250 per mensem for the period he holds charge of a sub-division or its equivalent

With effect from the 26th March 1914, *vice* Sub-Conductor Alfred Farmer Baker, Sub-Engineer, Sixth Grade, on privilege leave from 7th March 1914.

M.R.Ry. Krishna Ayyangar Srinivasa Ayyangar Avargal, B A., B.L., Sub-Divisional Officer, Guntur sub-division, head-quarters Guntur, from Supervisor, First Grade, temporary rank, to Sub-Engineer, Sixth Grade, officiating.

REVERSIONS.

With effect from the 25th February 1914, in consequence of the return from privilege leave of M.R.Ry. Muthuswami Ramaswami Pillai Avargal, Sub-Engineer, Sixth Grade—

M R Ry. Purushotama Rangaswami Ayyangar Avargal, Sub-Divisional Officer, No. III sub-division, Godavari Western division, head-quarters Tanuku, from Sub-Engineer, Sixth Grade, officiating, to Supervisor, First Grade, permanent.

With effect from the 7th March 1914, in consequence of the return from deputation of Sub-Conductor Alfred Farmer Baker, Sub-Engineer, Sixth Grade—

M.R.Ry. Chennapatna Latchma Narasimmayya Avargal, Sub-Divisional Officer Ongole sub-division, Guntur division, head-quarters Ongole, from Sub-Engineer, Sixth Grade, temporary rank, to Supervisor, First Grade, permanent.

ERRATA.

The promotion of M.R.Ry. Vijayaparam Krishnayyar Kuppuswami Ayyar Avargal, from Sub-Engineer, Fifth Grade, temporary, to Sub-Engineer, Fifth Grade, permanent, is with effect from the 4th August 1913 and not from 4th August 1911, as published in Part I of the *Fort St. George Gazette*, dated 17th March 1914

2. The promotion of M.R Ry. Mannchanellora Narayana Ayyar Ramakrishna Ayyar Avargal, to Sub-Engineer, Sixth Grade, temporary rank, and the reversion of M.R.Ry. Ramabhadracharyar Ananda Ayyangar Avargal, from Sub-Engineer, Sixth Grade, temporary, to Supervisor, First Grade, permanent, and his appointment as Temporary Sub-Engineer on Rs. 250 notified in Part I of the *Fort St George Gazette*, dated 17th March 1914, will be from the 1st March 1914 instead of the 28th February 1914 as notified therein.

ACQUISITION OF LANDS.

Fort St. George, April 6, 1914.

Under section 5, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 52·80 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of the Podanur-Pollachi Railway; and, under sections 3 and 7 of the same Act, the Special Deputy Collector, Coimbatore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Coimbatore, and may be inspected at any time during office hours.

3 The land acquisition officer is further authorized to take possession of the lands under section 17 of the Land Acquisition Act.

SCHEDULE.

Description of land, wet or dry, inam or pannaikku, with survey or patnath number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
		Coimbatore district, Pollachi taluk, Selaumpalayam village.	acs.
Ryotwari, dry, No. 275-2 E.	Ramaigaunden ..	North, Arumapalayam, east, Arumapalayam and No. 276-3 C; south, No. 276, west, No. 276-3 A.	1 15
Do. No. 276-1 ..	Kumarasami Pillai, mortgagee, Vadasittur Sivapillai:	North No 276; east, No. 276-2; south, No. 277; west, No. 274.	1·02
Do. No. 276-2 ..	Do. do.	North, No. 276, east, No 276, south, No. 277; west No. 274.	2·37
Do. No. 277-2 ..	Do. do.	North, Nos 274 and 276; east, No. 277, south, No. 284; west, No 277-1	2·11
Do. No. 277-4 ..	Do. do.	North, No. 277-2, east, No. 284; south, No. 277-5, west, No 277-3	·39
Do. No 283-1 ..	Ramalinga Mudaliyar ..	North, No. 284, east, No. 283-2; south, No. 281, west, No. 283 L.	3·58
Do. No 281-3 ..	Do.	North, No. 283; east, No. 281-3; south, No. 286, west, No 281-1	2 04
Do No. 283-2 B	Arumachalam Pillai and mortgagee Krishnaswami Naicker, Arumachalam Pillai ..	North No. 283-2 B; east and south, No. 283 2 A, west No. 287.	·01
Enfranchised, inam, No. 307-2.		North and east, No. 287; south, No. 308; west, No 301-1	·88
Enfranchised, inam, dry, No. 306-3.	Do.	North, No 301; east, No 306-2; south, No. 309, west, No. 306-1.	1 25
Govt., dry, No. 299 2.	Sinnambhai Gounden ..	North No 300, east, No. 299-2; south No. 314; west, No 299-1.	1·22
Do No. 314-2	Do. ..	North, No. 299, east, No. 314-3, south, No. 313; west, No. 314-1	48
Do No. 313-2.	Do ..	North, No. 314, east, No. 313-3; south, No. 318; west, No. 313 L.	38
Do. No. 313-1.	Sengoda Gounden and Seenimalai Gounden.	North, east and south, No. 313-2; west, No. 318.	·02
Do. No. 313-3	Do ..	North, No. 313; east, No 313-4; south, No. 341; west, Nos 319 and 313-1 and 2.	3 90
Ryotwari, dry, No. 319-2	Do ..	North and east, No. 313; south, No. 345, west, No. 319-5.	2 70
Do. No 319-3	Do ..	North, No. 319-1; east, No. 313; south and west, No. 319-5.	·81
Do. No. 344-1 E	Veeraraghavayyangar and M R Ry. C V. Venkatramana Ayyangar Avargal s.s., s.s., High Court Vakil, Coimbatore.	North, No. 343; east, No. 343; south, No. 351, west, No. 344-1 A	1·78
Do. No 343-3.	Do. ..	North, No. 343; east, No. 313-1 and 2; south, No. 351, west, No 344	5 77
Do. No. 351-4	Do ..	North, Nos. 344 and 343, east, No. 351-2; south, No. 351; west, No. 350-5 and 3.	3 60
Unenfranchised inam, dry No 353-2.	Mariandi	North, No 353, east, No 353-1, south, No 351, west, Nos. 350 and 353-3	1 08
Govt., dry, No. 358-2	Pachayammal	North, No. 353, east, No. 353, south, No 355; west, No. 358-1.	·93
Do. No. 355-1.	Do.	North, No. 354; east, No 355-3; south, No. 362; west, No 358-1.	1 23
Unenfranchised inam, dry No 362-2.	Mariandi	North, No. 355; east, Nos. 361 and 363; south, No. 364, west, No. 354-1.	2 16
Govt., dry, No. 364-2.	Rangal Gounden, Ramal Gounden and Sinnathambi Gounden	North, No. 356; east, No. 354-1, south, No 363; west, No. 363.	16
Do. No. 363-1 B.	Do. do.	North, No. 364; east, No. 364-1 A; south, No. 363-2 B, west, No 362.	29
Wet, No. 363-2 B	Do. do.	North No 363-1 B, east, No. 363-2 B; south, No. 364; west, No 362.	24
Do. No. 364-1 B.	Do. do.	North, Nos 362 and 363; east, No. 364-1 A; south, No 364-2 B; west, Kinathukadavu.	1·22
Dry, No. 364-2 B ..	Do. do.	North, No. 364-1 B and Kinathukadavu; east, No. 364-2 A; south, No 365; west, No 364-3 C.	1·12
Ryotwari, dry, No. 395-2.	K Muthu Gounden, K. Rami Gounden, K Kanni Gounden, K. Ranjappa Gounden, K. Kappanda Gounden, K. Pan-jappa Gounden and mortgagee Murugu Pillai.	North, No 364, east, No. 365-3; south, No. 358; west, No. 364-1.	2 83
Do. No. 395-3 ..	Do. do.	North, No. 395, east, No. 395-3, south, Nos 400 and 399, west, No. 394-1.	1 21
Do. No. 395-2 .	S. Nanjappa Gounden and N. Kappanda Gounden.	North, No. 395, east and south, No. 400, west, No 394-1	·88
Do. No. 400-2 ..	Do. do	North, No. 395; east, No. 400-1; south, and west, No 393	59
Do. No. 400-3 ..	Do. do.	North No. 399; east, No. 400-1; south, No. 402; west, No. 400-4.	1·08

Description of land, wet or dry, inam or personal etc., with survey or patmash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
Coimbatore district, Pollachi taluk, Elumbukaiture village			
Dry, No. 99-2	Ender Ismail Rowther, minor, guardian mother Sethumuma)	North, east and south, Selavampalayam; west, Sa. Ayee Ammal and Sa. Ammal.	acs. 38
		Total ..	51-50

S. B. MURRAY,
Offg. Joint Secretary to Government, P.W.D. (General, Buildings, Roads and Railways).

Fort St. George, April 4, 1914.

Under section 3, Act I of 1894, land, [illegible] or in Council hereby declares that the [illegible] same a little more or less, is [illegible] ; and, under section 3 [illegible] ointed to perform [illegible] ition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Go[illegible]vichittipalaiyam, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or patnambaku, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Coimbatore district, Bhavani taluk, Arangavi village			
Inam, dry, S.F. No. 511.	Karuppayyan, Marappayyan and Ramathapayyan.	North and east, part of S.F. No. 511; south, S.F. No. 514; west, Bhavani-Kaveripuram road.	acres. ·37

Under section 3, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·02 acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Sub-Registrar's Office, Budalur; and, under sections 3 and 7 of the same Act, the Divisional Officer, Tanjore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Tanjore, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or patnambaku, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Tanjore taluk, Budalur village.			
Dry, S. No. 656 B	12. Subbayyar and others, patadar; Mangalathammal (owner and occupier).	North, No. 655-A; east, No. 645-B; south, No. 654; west, No. 656	acres. 02

Fort St. George, April 6, 1914.

Under section 3 of the Land Acquisition Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·82 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of Police

buildings at Musiri; and, under sections 8 and 7 of the same Act, the Revenue Divisional Officer, Namakkal, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Namakkal, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnath number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Trichinopoly district, Musiri taluk, Musiri village			
Kyatwari, dry, S.F. No. 42 13 6	M.R.Ry. A. P. Thandavarayar Pillai Avargal of Ayyampalayam.	North, S.F. No. 40; east, S.F. No. 31; south, S.F. No. 311-B-B-1; west, S.F. No. 350.	acs. 0·77
Do. No. 31. 17 0	Do.	North and east, S.F. No. 31; south, S.F. No. 311-B-B-1; west, S.F. No. 40	1·15
		Total ..	1·92

Fort St. George, April 3, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·60 acres, be the same a little more or less, is needed for a public purpose to wit, for Police buildings in Akividu; and, under sections 8 and 7 of the same Act, the Tahsildar of Bhimavaram is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

SCHEDULE.

Description of land, wet or dry, inam or pramboke with survey or patnath number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Kistna district, Bhimavaram taluk, Akividu village			
Zamindari, jaroliy, dry, S.F. No. 319	Registered holders Shaik Imam, son of Rahimuddin Sahib, Abdul Rasool Sahib, Sagdmalli Sahib, Abdul Latif Sahib, Amanulla Sahib; engagers, Muhammad Hussain, son of Mahmud Ameer Abdul Gafoor Sahib, Abdul Latif Sahib, Abdul Rasool Sahib, Magdmalli Sahib and Amanulla Sahib.	North, No. 318; east and south, No. 323; west, No. 310.	acs. 1·60

W. G. MOLESWORTH,
Under Secretary to Government, P.W.D.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS.

The following list of papers, placed at the disposal of the Press between 7th and 14th April 1914, is published for general information :—

No. in the list.	Department.	G.O. No. and Date.	Subject.
1	Public ..	1914 No. 361, Mar 31..	Sanctioning the inclusion of the remains of the old Tungasari fort in the list of ancient monuments selected for conservation. [1 a.]
2	Judicial ..	No. 733, Mar. 24..	District Munsif's Court, Ootakur.—Directing that both Malayalam and Tamil shall be regarded as the languages of the —. [1 d.]
3	Marine ..	No 109, Mar 20 ..	Budget estimate.—Sanctioning the — for 1914-1915 of the Nagapatam Landing and Shipping Fund. [1 e.]

N.B.—A copy of any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent Government Press, Madras.

A. BUTTERWORTH,
Ag. Chief Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I
OF
THE FORT ST. GEORGE GAZETTE

No. 15] MADRAS, TUESDAY EVENING, APRIL 14, 1914. [Price, 6 pies

Malayalam Translations of Notifications by Government.

JUDICIAL DEPARTMENT.

പാസ്സ്.

ഫോർട്ട് സെന്റ് ജോർജ്, 1914 മാർച്ച് 25-ാം.

നമ്പർ 251.—മട്ടക്കൊട്ടിലെ ഡിപ്പിൽ എക്സ്ട്രാറിലെ മിസ്റ്റർ ചാൾസ് ഡഗ്ലസ് ഹീലറോക്ക് എന്നവരെ കുലിവേലക്കാരുകുടിൽ രൂപീകരണ സംബന്ധിച്ചുള്ള തെറ്റിദ്ധാരണ തടയുന്നതിനായി തിരുവിതാംകൂർ കുടിയാരുടെ കുലിവേലചട്ടം 1903 ലെ ഒന്നാം ഭേദഗതി പ്രകാരം ഒരു ലോകന സംഘത്തിൽ ഗവർണർ അധികാരപ്പെടുത്തിയിരിക്കുന്നു.

ഡബ്ല്യു. ഡി. ഹാരൺ,
അണ്ടർ സീക്രട്ടറി.

(A true translation.)

KERALA VARMA,
Malayalam Translator to Government.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 14, 1914. [Price, 2 annas.

Part I-A.—Local and Municipal.

APPOINTMENTS.

Extraordinary, April 14, 1914

No. 746.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Mr. Robert Stanes to be a municipal councillor of the municipality of Coonoor.

No. 747.—In exercise of the powers vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R Ry. Arcot Ramaswami Ayyar Avargal to be a municipal councillor of the municipality of Conjeeveram.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

No. 748.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. K. R. Saundararaja Ayyangar Avargal has been appointed, by election, as a member of the Kurnool District Board by the Markapur Taluk Board.

No. 749.—Under section 16 of the Madras Local Boards Act, 1884, M.R Ry. Koppam P. Parasurama Mari Udayar Avargal has been duly elected as a member of the Vellore Taluk Board in the district of North Arcot.

No. 750.—Under section 16 of the Madras Local Boards Act, 1884, M.R Ry. Ravi Appa Nayudu Garu has been duly elected as a member of the Kandukur Taluk Board in the district of Nellore.

No. 751.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. D. G. Muniswami Nayudu Garu has been duly elected as a member of the Dharmapuri Taluk Board in the district of Salem.

No. 752.—Under section 20 of the Madras Local Boards Act, 1884, M.R.Ry. P. Dumiswami Mudaliyar Avargal has been appointed, by election, as Vice-President of the Jammalamadugu Taluk Board in the district of Cuddapah.

No. 753.—The President, District Board, Trichinopoly, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints the Tahsildar of Namakkal, the Tahsildar of Musiri, the Sub Assistant Inspector of Schools, Namakkal, M.R Ry Kasturi Ranga Ayyar Venkatasubba Ayyar Avargal, M.R Ry. Muttupatti Duraiswami Reddiyar Avargal, M.R.Ry. Tiravengadatha Ayyangar Parthasarathi Ayyangar Avargal, Vaguranipatti Qasim Sahib Pir Batcha Sahib Bahadur and M.R.Ry. Venkatarenuna Ayyar Ranga Ayyar Avargal to be members of the Namakkal Taluk Board.

No. 754.—The President, District Board, Kurnool, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Y. Krishnama Acharlyar Avargal to be a member of the Markapur Taluk Board.

No. 755.—The President, District Board, Tanjore, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M R Ry. Tambikottai Kayarohana Rundingam Pillai Avargal to be a member of the Pattukkottai Taluk Board.

No. 756.—The President, District Board, Tinnevelly, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Rai Sahib Rama Ayyar Subba Ayyar Avargal, M.R.Ry. T. N. Sreenivasachariar Tevar Firthupati Avargal, Roshan Mia Abja Mia Sahib Bahadur, S. A. Nizam Mahi-ud-din Sahib Bahadur, the Sub-Assistant Inspector of Schools, Nanguneri Range, and the Rev. P. S. Peter to be members of the Sermadevi Taluk Board.

ERRATUM.

In notification No. 736, published at page 251 of Part I-A of the *Fort St. George Gazette*, dated the 7th April 1914, relating to the appointment of members of the Dharmapuri Taluk Board in the district of Salem, *for* the words "M.R.Ry. Dharmapuri Gurumurti Muniswami Nayudu Avargal," *substitute* the words "M.R.Ry. M. D. Krishna Chettiyar Avargal."

NOTIFICATION.

No 757.—Under section 49 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to direct that from and after the date of this notification the portions of the Parvatipuram Kommalapata road described in the annexed schedule shall be excluded from the operation of the said Act :—

SCHEDULE.

Description.	Boundaries.	Extent in acres.
Vizagapatam district, Parvatipur taluk, Seetampeta-town village.		
Local Fund Road, S. No. 2 A ..	North, S. No. 3 ; east, part of the land to be taken up ; south and west, S. No. 2 B.	·62
Do. No. 3 D ..	North, S. No. 4, east S. No. 3 A, B & C, south, S. No. 2, west, S. No. 3 E, J, K, L & M.	·61
Do No. 4 E ..	North, S. No. 4 M, east, S. No. 4 F, G, K, L & M, south, S. No. 3, west, part of the land to be taken up.	·28
Vizagapatam district, Parvatipur taluk, Kotipam village.		
Local Fund Road, S. No. 27 ..	North, wet land of Padala Somilayudu Garja and carpenter's service inam, dry, waste, east, remaining portion and dry waste of Srinivasa Bhakshi, Polavarapu and others and dry land of Pasumarti Kankaraju and others ; south, dry land of Pasumarti Kankaraju and others, west, remaining portion.	1 09
Vizagapatam district, Rajapkada taluk, Kalulajavalli village.		
Local Fund Road, S. No. 6 L ..	North, S. No. 6 A, B & C ; east, S. No. 6 M, N & O and remaining portion ; south, S. No. 5 J, west, S. Nos. 5 A, B, C, D, E & F.	1 39
Do. No. 6 B ..	North and east, S. No. 6 C, south, S. Nos. 6 A and 6 L ; west, remaining portion	·38
Vizagapatam district, Rajapkada taluk, Ramayavalasa village.		
Local Fund Road, S. No. 5 B ..	North, S. No. 5 A ; east, S. No. 5 A, G & 3k, south, S. No. 5 D ; west, part of the land to be taken up.	·05
Vizagapatam district, Rajapkada taluk, Ramaa village.		
Local Fund Road, S. No. 3 B ..	North, S. No. 3 B, east, S. No. 2 C & D ; south, remaining portion, west, S. No. 2 A.	·11
Do. No. 3 E ..	North, S. No. 3 A and remaining portion ; east, S. No. 3 C & D ; south, S. No. 2 B ; west, S. No. 2 A.	·36
Vizagapatam district, Rajapkada taluk, Lakka village.		
Local Fund Road, S. No. 1 B ..	North, remaining portion ; east, S. No. 1 A ; south, S. No. 2 E ; west, remaining portion.	·13
Do. No. 2 B ..	North, S. No. 1 E ; east, S. No. 2 A ; south, S. No. 3 B ; west, remaining portion	·48
Do. No. 3 B ..	North, S. No. 3 B, east, S. No. 3 A ; south, S. No. 4 E ; west, remaining portion	·45
Do, No. 4 E ..	North, E. No. 3 E ; east and south, E. No. 4 A ; west, remaining portion.	·36
Do, No. 11 B ..	North, S. No. 10 D ; east, S. No. 11 A and remaining portion ; south, S. No 12 A ; west, S. Nos. 11 C, D, F, G, H and K.	1·03
Do. No. 12 A ..	North, S. No. 11 B ; east, remaining portion, south, S No. 12 C ; west, S. No 10 B	·12
Do. No. 10 D ..	North and east, S. No 10 C ; south, S. No. 11 B ; west, S. No. 13 E and the remaining portion.	·22

Description.	Boundaries.	Extent in acres.
Vizagapatam District, Bayyadada taluk, Jayanathapuram village.		
Local Fund Road, S. No. 3 C ..	North, S. No. 3 A, east, remaining portion of S. No. 3 F and S. No. 3 G; south, remaining portion, west, remaining portion and S. No. 2 E, D, H & A.	1·05
Vizagapatam district, Tarakipur taluk, Arthum village.		
Local Fund Road, S. No. 2 B ..	North, S. No. 2 A and inam dry land of zamindari of Kurupam, east, remaining portion, south, S. No. 1 A; west, remaining portion.	·55

ACQUISITION OF LANDS.

No. 763.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·79 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of the Machapuri-Tundura road; and, under sections 3 and 7, the Revenue Divisional Officer, Narsapur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Narsapur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, thota or poramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
			ACS.
Kistna district, Narasapur taluk, Kamalli Attapudi village.			
Inam, wet, No. 68 ..	Sithanapudi Venkatappayya ..	North, No. 66; east, No. 124; south, No. 71, west, No. 65.	·20
Govt., wet, No. 70-1.	Pali Narayanamurti, being minor mother Ratnamma.	North, No. 85; east, No. 71; south, No. 70-1; west, No. 68.	·06
Do. No. 71 ..	Mityala Venkayya	North, No. 66, east, No. 123; south, No. 76; west, No. 70-1.	·05
Do.	Do. ..	Do. do.	·02
Do. No. 123 .	Pali Mallayya and Narasimhayya	North, No. 124; east, No. 122; south, No. 123, west, No. 71.	·01
Do.	Do.	Do. do.	·27
Do. No. 124 ..	Do.	North, No. 124; east and south, No. 123; west, No. 65.	·03
Do.	Do	Do. do.	·01
Do. No. 106-1 ..	Kurella Dangayya, Seshayya, Krishnamurti and Venkatappayya.	North, No. 137; east, No. 115; south, No. 106-1, west, No. 110.	·44
Do. ..	Do. do.	Do. do.	·15
Do. No. 137 C .	Wetala Subbadu ..	North, No. 137 C, east, No. 137 D; south, No. 106-1, west, No. 110.	·09
Do. No. 137 D ..	Kurma Subbadu .. .	North, No. 137 D, east, No. 137-2, south, No. 106-1; west, No. 137 C.	·03
Do. No. 137 E ..	Kurma Tirupaligadu .	North, No. 137 E; east and south, No. 106-1; west, No. 137 D.	·01
Do. No. 141 ..	Vadala Narayanadasulu ..	North, No. 112; east, No. 148; south, No. 141; west, No. 151.	·18
Do. No. 142-1 D.	Kurma Pulladu .. .	North, No. 141-1 D; east, No. 142-1 C; south, No. 141; west, No. 142-1 E.	·04
Do.	Do. .. .	Do. do.	·04
Do. No. 142-1 E.	Kurma Gobbigadu .. .	North, No. 142-1 F, east, No. 142-1 E; south, No. 141, west, No. 151.	·01
Do.	Do. .. .	Do. do.	·05
Do. No. 142-1 C	Kurma Kistaiu .. .	North, No. 112-1 C; east, No. 148; south, No. 141; west, No. 142-1 D.	·04
Do.	Do	Do. do.	·04
Do. No. 142-1 G.	Kurma Ramudu	North, No. 112-1 E; east, No. 112-1 D; south, No. 141; west, No. 142-1 F.	·04
Do.	Do. ..	Do. do.	·04
		Total ..	2·79

No. 759.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 6,777 square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening a conservancy lane at Tiruvallur

town; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruvallur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvallur, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or peramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Chingleput district, Tiruvallur taluk, Tiruvallur village		Sq. yds.
Nattam, perambokn..	(1) Rattalinga Gurukkal	North, Narayana Reddi's garden; east, Ramalinga Gurukkal's backyard; south, Thaiaja Ram Rao's backyard (item 2); west, Narayana Reddi's garden and Hussain Sahib's wet land.	730
Do. ..	(2) T. V. Thaiaja Ram Rao.	North, Ramalinga Gurukkal's backyard (item 1); east, Thaiaja Ram Rao's backyard; south, Lodd Govinda Dass' backyard (item 3); west, Hussain Sahib's wet land.	420
Do ..	(3) Lodd Govinda Dass..	North, Thaiaja Ram Rao's backyard (item 2); east, Lodd Govinda Dass' backyard; south, Sellappa Reddi's backyard (item 4); west, Hussain Sahib's wet land.	780
Do. ..	(4) Sellappa Reddi ..	North, Lodd Govinda Dass' backyard (item 3), east, Sellappa Reddi's backyard, south, Devarai Ammal's backyard (item 4 a); west, Hussain Sahib's wet land.	180
Do. ..	(4 a) Devarai Ammal ..	North, Sellappa Reddi's backyard (item 4); east, Devarai Ammal's backyard; south, Varahaswami temple land (item 5); west, Hussain Sahib's wet land.	240
Do ..	(5) Trustees of Varahaswami temple.	North, Devarai Ammal's backyard (item 4 a); east, Varahaswami temple land; south, Kaveribai Ammal's garden (item 6); west, Hussain Sahib's wet land.	728
Do ..	(6) Kaveribai Ammal ..	North, Varahaswami temple land (item 5); east Kaveribai Ammal's garden; south, T. Srinivasa Achari's backyard (item 7); west, Hussain Sahib's wet land.	815
Do. ..	(7) Thoddiem Srinivasa Achari.	North, Kaveribai Ammal's garden (item 6); east, T. Sriairaschari's backyard; south Lakshmi Ammal's backyard (item 8); west, Hussain Sahib's wet land.	156
Do. ..	(8) Tirukkalam Lakshmi Ammal	North, T. Srinivasa Achari's backyard (item 7); east, Lakshmi Ammal's backyard; south, Sadagopa Achari's backyard (item 9); west, Hussain Sahib's wet land	180
Do. ..	(9) A. Sadagopa Achari.	North, lakshmi Ammal's backyard (item 8), east, Sadagopa Achari's backyard, south, bungalow garden land (item 10); west, Hussain Sahib's wet land.	270
Do.	(10) Gokula Subba Nayaka.	North, Sadagopa Achari's backyard (item 9), Vaikunthari Rangaswami Ayyangar and Srirama Ayyangar, east and south, bungalow garden land; west, Hussain Sahib's wet land	2,745
		Total ..	6,777

No. 760.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 13 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for extending the compound of the Board Elementary School at Karkal; and, under sections 3 and 7, the Tahsildar of Karkal taluk is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Karkal taluk, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perambake, with survey or patta number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	South Canara district, Karkal taluk, No. 113 Karkal village.		
Garden, S. No. 135-16.	Ganthamma, widow of Vittal Shanbhogen	North, S. Nos. 135-10 and 11; east, S. No. 135-9; south, S. No. 136-17; west, S. No. 135-36	Acres 13

No. 751.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 41·25 acres, be the same a little more or less, is needed for a public purpose, to wit, for Tiruvur-Mustilipatam road; and, under sections 3 and 7, the Revenue Divisional Officer, Bezwada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Bezwada, and may be inspected at any time during office hours.

3. This being a case of urgency the said officer is directed to take possession of the said land under section 17 (1) of the said Act.

SCHEDULE.

Description of land, wet or dry, Inam or peramboke, with survey or patnaah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kista District, Tiruvur Taluk, Patrika village.	
			Acs.
Zamin, forest ..	Kotagiri Subbamma Rao Garu, Sumanni Lakshmi Venkayyamma Rao Garu and Kotagiri Venkatramayya Rao Garu.	North, dry fields of Kotagiri Subbamma Rao Garu, east, jungle; south, Telaiarampatti Pulavan's land; west jungle.	3 49
Zamindari, kumaram.	Kotagiri Venkatramayya Rao Garu.	North, Kotagiri Subbamma Rao Garu's kumaram; east, Kotagiri Venkatramayya Rao Garu's kumaram; south, jungle; west, Kotagiri Subbamma Rao Garu's kumaram.	·31
Do. ..	Kotagiri Subbamma Rao Garu.	North, Kotagiri Venkatramayya Rao Garu's kumaram; east, Ka-agiri Subbamma Rao Garu's kumaram; south, Kotagiri Venkatramayya Rao Garu's kumaram; west, Kotagiri Subbamma Rao Garu's kumaram.	1·06
Do. ..	Kotagiri Venkatramayya Rao Garu.	North, Sumanni Lakshmi Venkayyamma Rao Garu's kumaram; east Kotagiri Venkatramayya Rao Garu's kumaram; south, Kotagiri Venkatramayya Rao Garu's kumaram and Kotagiri Subbamma Rao Garu's kumaram; west, Kotagiri Venkatramayya Rao Garu's kumaram.	·32
Do. ..	Sumanni Lakshmi Venkayya Garu.	North, S. No. 146; east, Sumanni Lakshmi Venkayyamma Rao Garu's kumaram; south, Kotagiri Venkatramayya Rao Garu's kumaram; west, Sumanni Lakshmi Venkayyamma Rao Garu's kumaram.	1 29
Zamin, seri, dry, S. No. 144.	Devangula Viraya ..	North, S. No. 143; east, S. No. 144; south, Sumanni Lakshmi Venkayyamma Rao Garu's kumaram; west, S. No. 141.	·39
Do. No. 80.	Kandati Chintaya ..	North, S. No. 101; east, S. No. 80; south, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; west, S. No. 79.	·55
Do. No. 102	Putti Venkaya ..	North, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; east, S. No. 101; south, S. No. 80; west, S. No. 101.	·48
Zamin, forest ..	Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu.	North, anaka; east, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; south, S. No. 141; west, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu.	3 15
Zamin, east, dry, S. No. 36	Vegaraboyina Ramudu ..	North, vaga; east, S. No. 38; south, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; west, S. No. 36.	·22
Vaga	Government	North, Sr No 28; east, vaga; south, S. No. 33; west, vaga.	18
Zamin, seri, dry, S. No 34	Vegaraboyina Ramudu ..	North, vaga; east, S No 35; south, vaga; west, S. No. 35.	·63
Vaga	Government	North, S. No. 28; east, vaga; south, S No. 34; west, vaga.	·24
Zamin, seri, dry, S. No. 28	Chipa Venkataswami ..	North - Lakshmi Venkayyamma Rao Garu's Ranjer kumaram of Kotagiri Venkatramayya Rao Garu and Kotagiri Subbamma Rao Garu; east, S No. 28; south, vaga; west, S No. 29.	1·06
Zamin, ranjer ..	Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu.	North, S No. 30; east, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S Lakshmi Venkayyamma Rao Garu; south, S No 28; west, kumaram of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu.	·28
Zamin, east, dry No 143	Kota Sashigada ..	North, dooka; east, S. No 113; south and west, S. No. 144.	·30
Do. No. 144	Devangula Viraya ..	North, dooka; east, S. No. 143; south and west, S. No. 114.	·87
Dooka	Proudent, Taluk Board, Bezwada.	North, S No. 60; east, dooka, south, S. No. 144; west, dooka.	·30½
Zamin, seri, dry, S. No. 60.	Kakkagadda Mathigada.	North, S No 58, east, S. No 60, south, dooka; west, S. No. 59.	1·21
Do. No. 58.	Bezwada Venkada ..	North, S. No. 77; east, S No. 58; south, S. No. 59; west, S. No. 68.	·80
Do. No. 77.	Bandela Jeevaratnam ..	North, S. No. 103; east, S No 77; south, S. No. 68; west, S. No. 77.	1·36

Description of land, wet or dry, inam or perambuka, with survey or pattah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kurnu district, Tirumur taluk, Palvela village—cont.	
			acs.
Zamin, agri, dry, S No. 103	Miryala Subbulu .	North, tenet of Kotagiri Subbamma Rao Garu, S. Lakshmi Venkayamma Rao Garu and Kotagiri Venkatramayya Rao Garu, east, S. No. 103, south, S. No. 17; west, S No 103	·51
Zamindari, banjar ..	Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayamma Rao Garu	North, S. No. 25, east, banjar of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu south, S. No. 103, west, lands of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu.	1·39
Zamin, forest ..	Do. do	North, dorka; east and south, lands of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; west, vaga.	3·16
Vaga	Government ..	North, dorka; east, lands of Kotagiri Venkatramayya Rao Garu, Kotagiri Subbamma Rao Garu and S. Lakshmi Venkayyamma Rao Garu; south, vaga; west, Chakali Veeradu, washerman service inam	·24
Unenfranchised washerman service inam, dry.	Korukkala Vinayya ..	North, unenfranchised washerman service inam, east, vaga; south, unenfranchised service inam; west, Chakali Viradu, washerman service inam.	1·64
Unenfranchised washerman service inam, wet.	Do ..	North, unenfranchised washerman service inam, wet; east, unenfranchised service inam, dry; south, unenfranchised service inam, west, Kotagiri Venkatramayya Rao Garu's kamatam, wet.	·40
Zamin, kamatam, wet.	Kotagiri Venkatramayya Rao Garu.	North, Kotagiri Venkatramayya Rao Garu's kamatam; east, unenfranchised service inam, dry; south, Kotagiri Venkatramayya Garu's kamatam, west, S Lakshmi Venkayyamma Rao Garu's kamatam, wet.	·43
Do. ..	S. Lakshmi Venkayyama Rao Garu.	North, S Lakshmi Venkayyamma Rao Garu's kamatam; east, Kotagiri Venkatramayya Rao Garu's kamatam; south, S Lakshmi Venkayyamma Rao Garu's kamatam; west Kotagiri Subbamma Rao Garu's kamatam, wet.	1·04
Zamin kamatam, wet cerib.	Kotagiri Subbamma Rao Garu	North, Kotagiri Subbamma Rao Garu's kamatam, east, S Lakshmi Venkayyamma Rao Garu's kamatam wet; south, Kotagiri Subbamma Rao Garu's kamatam, west, village-site of K Subbamma Rao Garu.	·64
Zamin kamatam, peruda dwelling place.	Do. do.	North, Kotagiri Subbamma Rao Garu's kamatam; east Kotagiri Subbamma Rao Garu's cerib land, south, Kotagiri Subbamma Rao Garu's kamatam; west, S. No 4.	·30
Enfranchised service inam, S. No. 4 A.	Valuluru Subbanadri Rayudu.	South, S. No 4 A; east, Kotagiri Subbamma Rao Garu's peruda, south, S. No 4 A, west, dorka.	·09
Dorka	President, Taluk Board, Nuzvida.	North, dorka; east, S. No 4 A, south and west, dorka.	·26
House-site	Vanama Sithayya ..	North, Vanama Sithayya's house-site, east and south, dorka, west, S. No. 14	·01
Zamindari, agri, pati, peruda, S No 23.	Kotha Seshama Setti ..	North and east, dorka; south, S. No. 23; west, S. No 24.	·04
Zamindari, agri, S. No. 16, pati peruda.	Mimla Ramudu ..	North, S. No. 16; east and south, dorka, west, S. No. 8	·28
Zamindari, agri, peruda, No. 24.	Vanama Seshamma ..	North and east, dorka; south, S No. 24, west, S. No. 25.	·02
Perambuka ..	President, Taluk Board..	North, S. No. 24, east, dorka; south, S. Nos. 23 and 25; west, dorka.	·18
Unenfranchised washerman service, inam, dry.	Pulluru Nagadu (occupier).	North, Pullura Nagadu's unenfranchised service inam; east, S. No 24, south and west, Pullura Nagadu's unenfranchised washerman service inam.	·49
Do.	Pullura Nagadu ..	North, Pullura Nagadu's unenfranchised service inam; east and south, Pullura Nagadu's unenfranchised washerman service inam; west, dorka and S. No 4.	1·84
Zamin, kamatam, dry.	Kathamani Venkatanarasimharama Rao Garu.	South and east, Pullura Nagadu's unenfranchised washerman service inam land; south, Kathamani Venkatanarasimharama Rao Garu's kamatam land, west, Pullura Nagadu's unenfranchised washerman service inam.	·05
Perambuka ..	President, Taluk Board, Nuzvida.	North, dorka, east, Pullura Nagadu's unenfranchised washerman service inam; south, S No 4; west, dorka.	·02
Zamindari, wet dry, S No. 4.	Poyyalli Gavarayya ..	North, dorka, east, Pullura Nagadu's unenfranchised washerman service inam; south, S. No 4, west, dorka and Kathamani Venkatarama Rao Garu's kamatam	·94
Zamin, kamatam, dry.	Kathamani Venkatanarasimharama Rao Garu.	North, dorka; east S No. 4; south and west, K. Venkatanarasimharama Rao Garu's kamatam.	·78
Perambuka, dorka ..	President, Taluk Board, Nuzvida.	North, dorka; east, south and west, K. Venkatanarasimharama Rao Garu's kamatam.	3·16
Zamin, kamatam, dry	Kathamani Venkatanarasimharama Rao Garu	North and east, dorka, south and west, K. Venkatanarasimharama Rao Garu's kamatam	·16
Do	Do. do.	North and east, dorka; south, K Venkatanarasimharama Rao Garu's kamatam, west K Venkatanarasimharama Rao Garu's kamatam and dorka.	·10

Description of land, wet or dry, inam or peramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kistna district, Tiruvur taluk, Patrala village—cont.	
			acs.
Perumboke, dunka ..	President, Taluk Board, Bezwada.	North, S No 63; east, dunka; south, K Venkatanarasimharama Rao Garu's inamdun; west, dunka	1·01
Do. ..	Do. do	North, Kotagiri Subbamma Rao Garu, Kotagiri Venkataramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest; east dunka; south, K Venkataramanarama Rao Garu's forest; west, Kotagiri Subbamma Rao Garu, Kotagiri Venkatramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest.	·48
Perumboke, forest ..	Kotagiri Subbamma Rao, Sirasani Lakshmi Venkayyamma Rao Garu and Kotagiri Venkatramayya Rao Garu.	North, Kotagiri Subbamma Rao Garu, Sirasani Lakshmi Venkayyamma Rao Garu and Kotagiri Venkataramayya Rao Garu's forest; east, dunka; south, Kotagiri Subbamma Rao Garu, Sirasani Lakshmi Venkayyamma Rao Garu's forest; west, dunka and Kotagiri Venkatramayya Rao Garu's forest, west, dunka.	3·41
Perumboke, dunka ..	President, Taluk Board, Bezwada.	North, Kotagiri Subbamma Rao Garu, Sirasani Lakshmi Venkayyamma Rao Garu and Kotagiri Venkataramayya Rao Garu's forest; east, dunka and Kotagiri Subbamma Rao Garu, Kotagiri Venkatramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest, south, Kathamani Venkatanarasimharama Rao Garu's forest, west, dunka and Kathamani Venkatanarasimharama Rao Garu.	·23
Do. ..	Do do.	North Kotagiri Subbamma Rao Garu, Sirasani Lakshmi Venkayyamma Rao Garu and Kotagiri Venkatramayya Rao Garu's forest, east dunka; south, Kathamani Venkatanarasimharama Rao Garu's forest; west, dunka	1·73
Do. ..	Do do.	North and east dunka; south, Kathamani Venkatanarasimharama Rao Garu's forest; west, dunka	·53
Perumboke, forest ..	Kathamani Venkatanarasimharama Rao Garu.	North and east, dunka, south, Kathamani Venkatanarasimharama Rao Garu's forest west, Kathamani Venkatanarasimharama Rao Garu's forest and dunka	2·26
Perumboke, dunka ..	President, Taluk Board, Bezwada.	North, Kotagiri Subbamma Rao Garu, Kotagiri Venkatramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest; east, dunka, south, Kathamani Venkatanarasimharama Rao Garu's forest; west, dunka.	·32
Perumboke, forest ..	Kotagiri Subbamma Rao Garu, Sirasani Lakshmi Venkayyamma Rao Garu and Kotagiri Venkatramayya Garu.	North, Kotagiri Subbamma Rao Garu, Kotagiri Venkatramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest; east, dunka, south, Kotagiri Subbamma Rao Garu, Kotagiri Venkatramayya Rao Garu and Sirasani Lakshmi Venkayyamma Rao Garu's forest, west, mullah poramboke.	33
		Total ..	44·70

No. 732.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·41 acres, be the same a little more or less, is needed for a public purpose, to wit for the construction of the Machupatt-Mudarru road; and, under sections 3 and 7, the Revenue Divisional Officer, Narasapur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Narasapur, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or peramboke with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Kistna district, Narasapur taluk, Machupatt village.	
			acs.
Govt., wet, No. 488-1 C	Chinta Seshayya	North, No. 488-1 B; east No. 310; south, No. 488-1 C; west, No. 488-3 B	·12
Do. No. 488-3 B	Marabina Chinna Madhavayadu ..	North, No 488-3 B; east, No. 488-3 C; south, No 488-3 B; west, No. 485-2 A	·14
Do. No. 485-2 A	Chinta Mosalayya	North, No. 485-2 B; east, No 488-3 A; south, No. 485-2 A; west, No 490-1 A-2.	·45
Do. No. 490-1 A-2	Chinta Venkatanarayya ..	North, No. 490-1 A-2, east, No. 493-2 A; south, No. 490-1 A-3; west, No. 490-1 B-1.	·49
		Total ..	1·41

No. 783.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 41,142 square feet, be the same a little more or less, is needed for a public purpose, to wit, for formation of a new road and for cart-stand; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruvallur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvallur, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
		Chingleput district, Tiruvallur taluk, Tiruvallur village.	
		I—*for road*	Sq. Ft.
Nattam, poramboke ..	V. Jivan Dass	North, Bandikara street; east, backyard of Jivan Dass; south, Thayarammal's vacant house-site and Narayana poramboke; west, Bandikara street.	270
Do.	Aravathal and Subbamyan	North, Bandikara street; east, Narayana poramboke and Thayarammal's vacant house-site; south, Thayarammal's garden; west, Anantara Parthasarathi Nayudu's house and backyard	1,068
Do. ..	Thayarammal and Subbarayalu Nayudu.	North, Aravathal and Subbarayan's house and backyard, Narayana poramboke and Jivan Dass' backyard; east, Thayarammal's vacant house-site and Chenchu Lakshmi Ammal's cocoanut tope; south, Chenchu Lakshmi Ammal's wet land; west, Thayarammal's garden.	2,799
Wet, P. Nos. 163, 169, 171 and 176	Kudivaram right, Chenchu Lakshmi Ammal, melvaram right, Sri Viraraghavaswami temple by trustee Viraraghava Ayyangar.	North Thayarammal's garden; east, Chenchu Lakshmi Ammal's cocoanut tope and wet land; south, Govinda Pillai and Ponnuswami Pillai's wet land; west, Chenchu Lakshmi Ammal's wet land	15,632
Wet, P. No. 175 .	Kudivaram right, Panisra Govinda Pillai and Ponnuswami Pillai; melvaram right, Sri Viraraghavaswami temple by trustee Viraraghava Ayyangar.	North and east, Chenchu Lakshmi Ammal's wet land; south, odai channel; west, Govinda Pillai and Ponnuswami Pillai's wet land.	1,742
		Pungattur village.	
Wet, P. Nos 652, 653 and 654.	Kudivaram right, P. Raja Pillai; melvaram right, Sri Viraraghavaswami temple by trustee Viraraghava Ayyangar.	North, odai channel, east, Raja Pillai's wet land; south, Thirumazhisai-Satyavedu road; west, Raja Pillai's wet land.	10,016
		II—*for cart-stand.*	
		Tiruvallur village.	
Wet, P. No 171 ..	Kudivaram right, Chenchu Lakshmi Ammal, melvaram right, Sri Viraraghavaswami temple by trustee Viraraghava Ayyangar.	North, backyards of Rajagopal Reddi, Ammayi Ammal, Samara Ammayi Ammal and Jivan Dass; east, poramboke odai; south Chenchu Lakshmi Ammal's wet land; west, Chenchu Lakshmi Ammal's land and Thayarammal's vacant site.	3,883
		Total ..	41,142

No. 784.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3,360 square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening a conservancy lane at Tiruvallur; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruvallur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvallur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or patrakubu, with survey or patnnah number.	Name of owner as occupier	Boundaries of the land required to be taken up.	Extent to be taken up.
		Chingleput district, Tirumalle taluk, No 41. Perumbakkam village.	sq. ft.
Nattam, poramboke, S. No 207 C-1.	(2) Chengalvaraya Nayudu	North, backyard of Chengalvaraya Nayudu; east, Kosa street, poramboke; south, house of Navitha Ramam; west, backyard of Shaikh Ummar Sahib (item 2)	180
Do	(3) Shaikh Ummar Sahib.	North, backyard of Shaikh Ummar Sahib; east, backyard of Chengalvaraya Nayudu (item 1); south, backyard of Navitha Ramam (item 3); west, backyard of Saiyid Abdul Subkhan (item 4)	130
Do.	(3) Navitha Ramam ..	North, backyard of Shaikh Ummar Sahib (item 2); east house of Navitha Ramam; south, backyard of Navitha Ramam; west, backyard of Saiyid Abdul Subkhan (item 4)	130
Do.	(4) Saiyid Abdul Subkhan.	North, backyard of Saiyid Abdul Subkhan; east house of Navitha Ramam (item 3); south backyard of Navitha Ramam (item 3); west, backyard of Shaikh Abdul Qadar (item 5)	224
Do.	(5) Shaikh Abdul Qadar.	North, backyard of Shaikh Abdul Qadar; east, backyard of Saiyid Abdul Subkhan (item 4); south, backyard of Navitha Ramam (item 3); west, backyard of Raghunatha Achari (item 6).	210
Inam, dry, S. No 211	(6) Raghunatha Achari ..	North, backyard of Raghunathachari; east backyard of Saiyid Abdul Qadar (item 5); south, backyard of Navitha Ramam (item 3) and S. No 211 dry inam, owned by Raghunathachari, west, S. No 211 dry, inam, owned by Raghunatha Achari.	225
Do.	(7) Do.	North, Gudapah road and Raghunatha Achari's land (item 6); east, S. No. 211 dry and backyards of Navitha Ramam, Chengalvaraya Nayudu, Rayavelu Nayudu and Kuppuswami Mudali; south, vacant site of Kanniyappa Mudali (item 8); west S. No. 211 dry, inam.	3,681
Nattam, poramboke, S. No. 207 C-1.	(8) Kanniyappa Mudali.	North, S No. 211, dry, inam, owned by Raghunatha Achari (item 7); east, vacant site of Kanniyappa Mudali; west, S. No. 211, dry inam, and S. No. 210, wet and inam	210
Do.	(9) Chinnakannu Udayar.	North, vacant site of Kanniyappa Mudali (item 8); east, backyard of Chinnakannu Udayar; south, backyard of Chinnapayyan Udayan (item 10); west S. No 210, wet inam	250
Do.	(10) Chinnapayyan Udayan.	North, backyard of Chinnakannu Udayar (item 9); east backyard of Chinnapayyan Udayan; south, backyard of Muthangappa Nattan (item 11), west, S No 210, wet, inam.	436
Do.	(11) Muthangappa Nattan	North, backyard of Chinnapayyan Udayan (item 10); east, backyard of Muthangappa Nattan; south, backyard of Lakshmi Ammal (item 12); west, S. No 218, wet, inam.	278
Do.	(12) Lakshmi Ammal ..	North, backyard of Muthangappa Nattan (item 11); east backyard of Lakshmi Ammal; south, backyard of Chinnakannu Udayar (item 13), west, S. No 210, wet, inam	339
Do.	(13) Chinnakannu Udayan.	North, backyard of Lakshmi Ammal (item 12), east, backyard of Chinnakannu Udayan, south, backyard of Chinna Kolandai Ammal and Chinni Ammal (item 14); west, S. No. 210, wet, inam.	421
Do.	(14) Chinna Kolandai Ammal and Chinni Ammal.	North, Backyard of Chinna Kannu Udayan (item 13); east, backyard of Chinna Kolandai Ammal and Chinni Ammal; south, backyard of Desi Ammayi Ammal (item 15), west, S. No 219, wet, inam	221
Do.	(15) Desi Vedavalli Ammal alias Ammayi Ammal.	North, backyard of Chinna Kolandai Ammal and Chinni Ammal (item 14), east, backyard of Desi Vedavalli Ammal (item 14), south, S No 207 C-1, Ammal alias Ammayi Ammal, west, S No 207 C-1 west, S. No. 219, inam, wet, and S. No. 207 C-1	336
Inam, wet, S. No. 208.	(16) Ramalinga Asari ..	North, poramboke land; east, Kosava halsal; south and west, S No 208.	812
		Total ..	8,350

No. 745.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·85 cents, be the same a little more or less, is needed for a public purpose, to wit, for widening the Rajam-Ramabhadrapuram Road at the entrance to Rajam town; and, under sections 3 and 7, the Tahsildar of Pakakonda is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the said taluk office and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, waste or permanent, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjapalaiyam District, Palakonda taluk, Rajam village.			CENTS
Unsurveyed village site, dry, plot No. 1 and house.	Nagavamsam Entigadu	North, remaining portion of the owner's house; east, house of the Podala Daligadu; south, road; west, public path.	69
Do. No. 2	Podala Daligadu ..	North, remaining portion of the owner's house; east, house of Ch. Nilugadu; south, road; west, house No. 1.	17
Do. No. 3.	Chintala Nilugadu ..	North, remaining portion of the owner's house; east house of Podala Appigadu; south, road; west, house No. 2.	17
Do. No. 4	Podala Appigadu ..	North, remaining portion of owner's site; east, house of Nagavamsam Lakshigadu; south, road; west, house No. 3.	16
Vacant house-site, No. 5.	Nagavamsam Lakshigadu	North, remaining vacant house-site of the owner; east, vacant house-site of Chintala Avva; south, road; west, house No. 4.	17
Do. No. 6.	Chintala Nilugadu ..	North, remaining vacant house-site of the owner; east vacant house-site of Nagavamsam Mallegadu; south, road; west, vacant house-site of plot No. 5.	09
Do. No. 7	Nagavamsam Mallegadu ..	North, remaining vacant house-site of the owner; east vacant house-site of Podala Gangulu; south, road; west, vacant house-site of plot No. 6.	10
Do. No. 8	Podala Gangulu ..	North, remaining vacant house-site of the owner; east, public gorja; south, road; west, vacant house site of plot No. 7.	33
		Total ..	1·68

W. FRANCIS,
Ag. Secretary to Government.

Plague.

NOTIFICATION.

Fort St. George, April 14, 1914.

No. 100-P.—In modification of notification No. 85-P., published on pages 263-266 of Part I-A of the *Fort St George Gazette*, dated 7th April 1914, the following revised lists of plague-infected areas and of passport stations are published :—

A.—PLAGUE-INFECTED AREAS.

I.—In the Madras Presidency.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Bellary.	Bellary ..	Kallukambham.	Kurnool ..	Pattikonda .	Peruvali.
		Kudatini.			
	Hadgalli ..	Basarakodu.	Nilgiris, The.	Coonoor ..	Coonoor.
		Hampasagaram.			Kati.
		Tambrahalli.			Wellington Cantonment.
	Kudligi ..	Ayinahalli.			
Coimbatore.	Avanashi ..	Mettupalaiyam.			Chokkarasikappam.
					Eachambatta.
					Kilpatti.
				Gudiyattam	Kuhidikki.
					Melvayattinankuppam.
					Peranampattu.
					Udayendram.
		Alandurai.			
		Ganapati.			
		Panimadai.			
	Coimbatore ..	Samanpalaiyam.			
		Tirumalayampalaiyam.	North Arcot.		
		Vellavalli.			Adhyar.
		Vellankaruchchi.			Alanjikulam.
					Ambalur.
					Andiyappanur.
					Ceyyanaam.
	Kollegal ..	Kannur.		Tiruppattur	Girinandram.
					Kudirambatti.
					Kudiyur.
		Kalangal.			Madhapalli.
	Palladam ..	Karadivavi.			Mattarapalli.
		Selakkarichchal.			Mullukurumai.

I.—In the Madras Presidency—cont.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
North Arcot—*cont.*	Tiruppattur—*cont.*	Perampatta.	North Arcot—*cont.*	Vellore—*cont.*	Vada Pudupattu.
		Param.			Vellore.
		Sankarapuram.			Vettuvanam.
		Tiruppattur.			Vinayanagalam.
		Teruppuri (hamlet of Kodiyampi).			
		Tumberi.		Hosur	Arupalli.
		Vakkanampatti.			Dodda Ubbanur.
		Vaniyambadi.			Hosur.
		Vaniyambadi (old).			Jujuvadi.
		Vengalapuram (including its hamlet Paramathampatti).			Mattigiri.
					Moruppalli.
					Mukondapalli.
			Salem		Sulagiri.
				Krishnagiri.	Pulyalli.
	Vellore	Ambur.	South Canara.	Mangalore	Mangalore.
		Kaveripakkam.	Tanjore	Negapatam	Negapatam.
		Periyankuppam.			

II.—Outside the Madras Presidency.

Presidency or Province.	Infested localities.	Presidency or Province.	Infested localities.
	Districts and States, and Towns of 50 000 or more inhabitants.		Districts and States, and Towns of 50 000 or more inhabitants.
I. Mysore	The whole province	II. Bombay—*cont.*	4. *Sind—cont.*
II. Bombay	1. *Northern Division*—		(b) Town and port—
	(a) Districts—		Karachi.
	Ahmedabad.		5. *Palitana Charge*—
	Broach.		(c) States and Agencies—
	Kaira		Bhor State.
	Surat.		Baroda State.
	Thana.		Cutch State.
	(b) Towns and ports—		Kathiawar Agency.
	Bandar.		Kolhapur and Southern Maharatta country.
	Bhiwandi.		Satara Agency.
	Bombay.		(d) Town and port—
	Bulsar		Mandvi.
	Bunder.	III. Bengal	Districts—
	Surat.		Birbhum.
	Thana.		Hooghly
	(c) Agencies—		Howrah.
	Rewa Kantha.		24-Parganahs.
	Surat.		Town—
	2. *Central Division*—		Calcutta.
	(a) Districts—	IV. Bihar and Orissa.	(c) Districts—
	Ahmednagar.		Bhagalpur.
	East Khandesh.		Champaran.
	Nasik.		Darbhanga.
	Poona.		Gaya.
	Satara.		Monghyr
	(b) Town—		Muzaffarpur.
	Poona.		Palamau.
	3. *Southern Division*—		Patna
	(a) Districts—		Purnea.
	Belgaum.		Saran.
	Bijapur.		Shahabad.
	Dharwar		(d) Towns—
	Kanara.		Bhagalpur.
	Kolaba.		Gaya.
	Ratnagiri.		Patna.
	(b) Towns and ports—	V. The Punjab.	(c) Districts—
	Alibag.		Ambala.
	Panvel.		Amritsar.
	Revdanda.		Ferozepore.
	Thal.		Gujranwalla.
	4. *Sind*—		Gujrat.
	(c) Districts—		Gurdaspur.
	Hyderabad.		Gurgaon.
	Karachi		Hissar.
	Thar and Parkar.		

II.—Outside the Madras Presidency—*cont.*

Presidency or Province.	Infected localities.	Presidency or Province.	Infected localities.
	Districts and States, and Towns of 50,000 or more inhabitants.		Districts and States, and Towns of 50,000 or more inhabitants.
V. The Punjab—*cont.*	(a) Districts—*cont.* Hoshiarpur. Jhang. Jhelum. Jullundur. Kangra. Karnal. Lahore. Ludhiana. Lyallpur. Rawalpindi. Rohtak. Shahpur. Sialkot. (b) Towns— Amritsar. Jullundur. (a) States— Jind. Kalsia. Kapurthala. Malerkotla. Nabha. Patiala.	VII. The United Provinces—*cont.*	(a) Districts—*cont.* Basti. Benares. Bijnor. Bulandshahr. Cawnpore. Etah. Etawah. Farrukhabad. Fatehpur. Fyzabad. Ghazipur. Gonda. Gorakhpur. Hardoi. Jalaun. Jaunpur. Kheri. Lucknow. Mainpuri. Meerut. Mirzapur. Moradabad. Mathra. Muzaffarnagar. Naini Tal. Partabgarh. Pilibhit. Rae Bareli Saharanpur. Shahjahanpur. Sitapur. Sultanpur. Unao. (b) Towns— Allahabad. Benares. Cawnpore. Farrukhabad. Fyzabad. Lucknow. Mirzapur.
VI. Burma.	(a) Districts— Amherst. Bassein. Hanthawaddy. Henzada. Insein. Kyaukse. Lower Chindwin. Magwe. Mandalay. Maubin. Meiktila. Myaungmya. Myingyan. Pegu. Prome. Pyapon. Ruby Mines. Sagaing. Shwebo. Tharrawaddy. Thaton. Toungoo. Yamethin. (b) Towns and ports— Bassein. Mandalay. Moulmein. Rangoon.	VIII. Hyderabad State.	Districts— Bidar. Raichur.
		IX. Rajputana.	States— Alwar. Bharatpur. Jaipur.
		X. Central India.	State— Bhopal.
		XI. Central Provinces.	District— Bhandara.
VII. The United Provinces.	(a) Districts— Aligarh. Allahabad. Azamgarh. Bahraich. Ballia. Banda. Bara Banki.	XII. Delhi.	Delhi—Rural area.
		XIII. Kashmir.	Province— Jammu.
		XIV. North-West Frontier Province.	District— Peshawar.

B.—PASSPORT STATIONS

South Indian Railway.

Mangalore.	Bargur.	Kuniyambadi.	Negapatam.
Hosur.	Puriyakandili.	Vellore Cantonment.	Negapatam Beach.
Kalamangalam.	Puriyagaram.	Vellore Fort.	Vellipalaiyam.
Kakankarai.	Tirappattur.	Sikkal.	Nagore.
Kandikuppam.			

The Nilgiri Railway.

Kattari.	Coonoor.	Wellington.	Aravankadu.	Ketti

Madras and Southern Mahratta Railway.

Gudupalli.	Jalarpet.	Ambur.	Kavanur
Koppam	Kottandapatti.	Mailpatti.	Virapechipuram.
Mulanur	Vanyambadi	Valattur	Latteri
Petohur.	Vinnamangalam	Gudiyattam.	Katpadi

2 Persons arriving from the places above mentioned should be required to take out passports. Careful attention should be given to the instructions contained in G.O. No. 632-P., dated 31st May 1900.

W. FRANCIS,
Ag. Secretary to Government.

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Part I-B.—Educational.

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NOTIFICATION BY GOVERNMENT.

NOTIFICATION.

Fort St. George, April 7, 1914.

No. 50.—Authors, publishers and others who may desire to present works to the British Museum are informed that the Registrar of Books, Madras, will arrange to forward presentation copies to the Trustees of the British Museum. Cases or parcels of books intended for despatch should be addressed to the Trustees of the British Museum, care of the Registrar of Books, Madras, accompanied by a letter stating the contents and requesting the Registrar to forward the cases or parcels.

W. FRANCIS,
Ag. Secretary to Government.

MISCELLANEOUS NOTIFICATIONS

APPOINTMENTS.

The Director of Public Instruction is pleased to make the following appointments:—

(1) M.R.Ry. S. N. Venkatarama Ayyar, Sub-Assistant Inspector of Schools, Tirupati Range, acting in the Triplicane Range, to act as Assistant Inspector of Schools, Anantapur district, *vice* M.R.Ry. P. Ramanuja Achari on other duty or until further orders—to join on relief by No. (2).

(2) M.R.Ry. G. Rama Ayyangar, Sub-Assistant Inspector of Schools, Negapatam Range, to act as Sub-Assistant Inspector of Schools, Triplicane Range, *vice* M.R.Ry. K. C. S. Anantanarayana Ayyar on other duty or until further orders—to join expeditiously after handing over charge to the Supervisor of Elementary Schools, Tiruvalur.

Office of the Director of Public Instruction,
Madras, 7th April 1914.

J. H. STONE,
Ag. Director of Public Instruction.

B-1

The Director of Public Instruction is pleased to make the following appointment :—

M.R.Ry. N. Govinda Ayyangar, First Assistant, Training section of the Government Training School, Salem (under training), to act as Sub-Assistant Inspector of Schools, Dharmapuri Range (temporary), in the probationary class—to join on relief from the Teachers' College, Saidapet.

Office of the Director of Public Instruction,
Madras, 8th April 1914.

J. H. STONE,
Ag. Director of Public Instruction.

The Director of Public Instruction is pleased to make the following appointments :—

* * * * *

(2) M.R.Ry. D. Samuel, Sub-Assistant Inspector of Schools, Tiruppattur Range, and Sub, *pro tem.* Assistant Lecturer, Rajahmundry College, to act as Sub-Assistant Inspector of Schools, Negapatam Range, in the probationary class, *vice* M.R.Ry. G. Rama Ayyangar on other duty or until further orders—to join forthwith.

Office of the Director of Public Instruction,
Madras, 9th April 1914.

J. H. STONE,
Ag. Director of Public Instruction.

The Director of Public Instruction is pleased to make the following appointment :—

M.R.Ry. S. N. Krishna Ayyar, Sub-Assistant Inspector of Schools, Cuddapah Range (on leave), as Sub-Assistant Inspector of Schools, Ambasamudram Range, *vice* M.R.Ry. P. N. Ramaswami Sastri deceased—to join on the expiry of his leave.

Office of the Director of Public Instruction,
Madras, 10th April 1914.

J. H. STONE,
Ag. Director of Public Instruction.

POSTING AND TRANSFERS.

M.R.Ry. V. Rangachar, Supervisor of Pumping and Boring Operations, on return from leave, is posted to the Tanjore section.

M.R.Ry. A. V. Varadaraja Mudaliar, Supervisor of Pumping and Boring Operations, Tanjore, on relief by M.R.Ry. V. Rangachar, is transferred to South Arcot.

M.R.Ry. P. S. Ramaswami Ayyar, Supervisor of Pumping and Boring Operations, South Arcot, on relief by M.R.Ry. A. V. Varadaraja Mudaliar, is transferred to the Nellore section and he will take charge from M.R.Ry. C. S. Ramachandra Ayyar, Supervisor, Chingleput section.

Madras, 7th April 1914.

K. T. B. TRESSLER,
Ag. Director of Industries.

GOVERNMENT EXAMINATIONS.

GOVERNMENT TECHNICAL EXAMINATIONS—JUNE 1914.

Notice is hereby given that the *Written test* in connection with the next Government Technical Examination in Minor Sanitary Engineering, *Intermediate* grade, will be held on Wednesday the 17th June 1914, *the viva voce test being conducted immediately after this date* in accordance with a notice that will be published in due course in Part I B of the *Fort. St. George Gazette*.

2. The *Written* and *viva voce* examinations will be held only at Madras. No notice will be taken of the application of any candidate who selects a centre other than Madras.

3. In the case of applications from *pupils*, the head of the institution from which they are sent is requested to see, before signing the certificate at the foot of each application, that the institution has been recognised by the Director of Public Instruction, Madras, as fitted to impart instruction in Minor Sanitary Engineering according to the Intermediate grade.

N.B.—Heads of institutions recognised for *General Education only* should not sign the certificate at the foot of the application form filled in by any of their pupils coming up for the Technical examinations.

4. Each candidate should submit along with his application a certificate signed by the Sanitary Engineer or the Assistant Sanitary Engineer that he has undergone a five months' course in "Minor Sanitary Engineering—Intermediate grade."

5. Candidates must send in their applications made out in English on *printed forms in that they reach the Commissioner's Office on or before the 30th April, after which date no applications will be received.*

6. Candidates in the mofussil should obtain the required application forms from the treasury of the taluk in which they are resident or of the district to which they belong. Candidates who are residents of Madras should apply for application forms at the office of the Commissioner for Government Examinations, Old College, Nungambakkam, and not to the Collector of Madras.

N.B.—No notice will be taken of any application from candidates in the mofussil requesting to be supplied with application forms from this office.

7. The prescribed fee of Rupees five, that is, the fee prescribed for a subject according to the Intermediate grade, must be paid in every case into a Government Treasury, or, if at Madras, into the Bank of Madras, on or before the 30th April, and the receipt given by the Treasury Officer or the Bank of Madras attached to the application. Care should be taken to see that the fee is remitted *sufficiently early* so that the fee receipt obtained may be attached to the applications which must reach the Commissioner's Office on or before the 30th April. *On no account will the fees be received in the Commissioner's Office whether sent to such or by Post Office orders.*

NOTE.—*At Madras, in the case of all pupils, the fees should be collected by the Headmaster and sent in a lump sum to the Bank of Madras together with two lists of the pupils, one of which will be retained by the Bank and the other signed and returned to the Headmaster. This latter list should be forwarded to this Office along with the applications of the candidates. The necessary forms for this purpose will be supplied by this office to Headmasters on application.*

8. Each application should be sent direct to the undersigned, post paid, subscribed and addressed as follows, the receipt for the fee paid *being securely fastened to it* :—

[*Application for admission to the Government Technical Examinations.*]

To

The Secretary to the Commissioner

for Government Examinations,

Nungambaukam,

Madras, S. W.

N.B.—Candidates anxious to assure themselves that their applications have been received should enclose *an addressed post-card in their respective applications*. The post-card should bear the sender's address only, and no other writing. Such post-cards will be returned to them in due course with the "Received" stamp of the office impressed upon them. No other form of acknowledgment except that required by the postal rules regarding registered covers can possibly be given, nor will any notice be taken of any letter from any candidate inquiring whether his application has been received. *Insufficiently stamped covers will be rejected.*

9. Candidates should write their names, their father's names, and their house names *distinctly* and *in full* in their applications, and give their *address in full* also; if "Other Hindus," they should state in column 3 of their applications whether they are "Non-Brahman Caste Hindus" or "Panchamas." Applications defective in any particular will be returned.

N.B.—*The occupation or profession of candidate, or the appointments held by them, should invariably be stated—in full—in column* 10 *of their applications.*

10. *The fee paid will, in no case whatsoever, be refunded, nor will it be reserved for a subsequent examination. Neither will any excess fee that may have been inadvertently paid be returned. Candidates are accordingly warned to study the notification carefully and satisfy themselves, before remitting their fee, that they fulfil the prescribed conditions of admission to the examination.*

11. Subject to any changes that it may be necessary or convenient to make in the arrangements, the written examination will be conducted as shown in the following table :—

Day.	Hour	Subject.
1914 Wednesday, 17th June	11 a.m. to 2 p.m.	Mines Sanitary Engineering (Intermediate Grade)

12. For any further information that may be required, candidates are referred to the Government notification regulating the examinations, and to the syllabus for the subject, copies of both of which can be had on payment at the Government Branch Press, Mount Road, Madras. No copies either of the syllabus or of the notification can be furnished to candidates from the Commissioner's Office.

13. *Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination cancelled and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.*

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 1st April 1914.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1914.

ORAL AND PRACTICAL EXAMINATIONS.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St. George Gazette*, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for carpentry, fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

* The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below :—

[*N.B.*—The blanks will be filled up in a later issue.]

Days with date	Subjects	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.

(1) For Nellore, Tirupati, Vellore, Conjeevaram and Madras Candidates,

At Madras.

1914						
Friday 3rd April	Surveying and Levelling	Elementary	6-45 a.m.	10	College of Engineering, Chepauk, Madras.	Mr. W. G. Molesworth (c) and Mr. W. H. James.
	Do.	Intermediate.	6-45 a.m.	27	Do.	Mr. W. H. James. (d) and Mr. W. G. Molesworth.
	Machine Construction..	Elementary	6-45 a.m.	6	Do.	Mr. W. H. James (d) and Mr. H. B. Peirce.
	Do. ..	Intermediate	6-45 a.m.	8	Do.	Mr. H. B. Peirce(c) and Mr. W. H. James.
Saturday, 4th April.	Steam and the Steam-Engine	Elementary.	6-45 a.m.	9	Do.	Do.
	Do.	Intermediate	6-45 a.m.	6	Do.	Mr. W. H. James. (d) and Mr. H. B. Peirce
	Hydraulics and Irrigation works.	Elementary.	6-45 a.m.	3	Do.	Mr. W. G. Molesworth (c) and Mr. W. H. James.
	Do.	Intermediate	6-45 a.m.	11	Do.	Mr. W. H. James. (d) and Mr. W. G. Molesworth.
Monday, 6th April.	Do.	Advanced ..	6-45 a.m.	2	Do.	Do.
	Bridge work	Elementary.	6-45 a.m.	1	Do.	Mr. C. L. T. Griffith. (d) and Mr. W. G. Molesworth.
	Do. ..	Intermediate.	6-45 a.m.	6	Do.	Do.
	Applied Mechanics ..	Elementary.	6-45 a.m.	21	Do.	Mr. W. H. James. (d) and Mr. C. L. T. Griffith.
	Do. ..	Intermediate	6-45 a.m.	18	Do.	Do.
	Building Materials and Construction.	Elementary.	6-45 a.m.	19	Do.	Mr. C. L. T. Griffith (d) and Mr. W. G. Molesworth.
Tuesday, 7th April.	Do.	Intermediate.	6-45 a.m.	10	Do.	Mr. W. G. Molesworth (c) and Mr. C. L. T. Griffith.
Wednesday, 8th April	Mensuration. ..	Elementary.	6-45 a.m.	64	Do.	Mr. H. B. Peirce (c) and Mr. W. H. James.
	Earthwork and Road-making	Elementary.	6-45 a.m.	82	Do.	Mr. W. G. Molesworth (c) and Mr. C. L. T. Griffith.
Thursday, 9th April.	Do.	Intermediate.	6-45 a.m.	11	Do.	Mr. C. L. T. Griffith (d) and Mr. W. G. Molesworth.
	Carpentry	Elementary.	..	1	....	....
	Fitter's work ..	Do.	..	18	....	....
	Do. ..	Intermediate.	..	5	....	....

II.—PHYSICAL SCIENCE.

ELECTRICITY AND MAGNETISM, INORGANIC CHEMISTRY, PHYSIOGRAPHY AND PHOTOGRAPHY

(1) For Vellore, Salem, Ootacamund and Madras Candidates,

At Madras.

Thursday, 16th April.	Electricity and Magnetism.	Intermediate.	2 P.M. ..	8	Chemical Laboratory, Presidency College, Chepauk, Madras.	Mr. W. E. Smith (d) and M.R.Ry. M. C. Narayana Rao Avargal.
	Do.	Elementary	10 a.m. ..	7	Do.	Do.
	Photography ..	Intermediate.	7 a.m. ..	1	Do.	Mr. W. E. Smith (d).
Friday, 17th April.	Inorganic Chemistry .	Advanced	10 a.m. ..	1	Do.	Mr. W. E. Smith (d) and M.R.Ry. M. C. Narayana Rao Avargal
	Do ..	Elementary.	10 a.m. ..	9	Do.	Do.
	Physiography ..	Do.	12 Noon.	2	Do.	Do.

(c) Chepauk, Madras. (d) Presidency College, Madras. (e) San Thome, Madras.

(By order,)

Office of the Comr. for Govt. Examinations, Madras, 4th April 1914.

G. MADDOX, *Secretary.*

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1914.

I.—NOTICE TO MOFUSSIL CANDIDATES

Candidates in the Mofussil are informed that a copy of the nominal list will be posted at the entrance to the examination hall at each station three days before the examinations and that they will be expected to learn their register numbers from this list. For any further information regarding the examination, they should apply to the Chief Superintendents of the Written examination. The addresses of the Chief Superintendents at the various mofussil stations are given below —

Stations.	Chief Superintendents
Amalapuram	Headmaster, Board High School, Amalapuram.
Bangalore	Headmaster, R.B.A.N.M.'s High School, Bangalore.
Bapatla ..	Headmaster, Board High School, Bapatla.
Bellary	Headmaster, Municipal High School, Bellary.
Bezwada	Headmaster, C.M.S. High School, Bezwada.
Bhadrachalam ..	Headmaster, Government Secondary School, Bhadrachalam.
Calicut	Headmaster, School of Commerce, Calicut
Chicacole	Headmaster, Municipal High School, Chicacole.
Cocanada	Principal, F.R. College Cocanada.
Coimbatore	Headmaster, Government Training School for Masters, Coimbatore.
Conjeeveram	Headmaster, U.F.C.M. High School, Conjeeveram.
Cuddalore ..	Headmaster, Town High School, Cuddalore.
Ernakulam	Headmaster, High School Department, Ernakulam College, Ernakulam
Guntur	M.R.Ry. M. R. Sundaresa Ayyar Avargal, B.A., L.T., First Assistant, A.E.L.M. College, Guntur.
Hyderabad ..	—
Kumbakonam ..	Principal, Government College, Kumbakonam.
Kurnool	Headmaster, Municipal High School, Kurnool,
Madura	Superintendent, Government Technical Institute, Madura
N.B.—The examinations at Madura will be held in the local Native College.	
Mangalore	M.R.Ry. T. Mangesh Rau Avargal, B.A., L.T., Headmaster, Government Secondary Training School, Mangalore.
N.B.—The examinations at Mangalore will be held in the local Government College.	
Masulipatam	Headmaster, Hindu High School, Masulipatam
Mysore	Headmaster, Engineering School, Mysore
N.B.—The examinations at Mysore will be held in the Chamarajendra Technical Institute, Mysore.	
Narsapur	Headmaster, Taylor High School, Narsapur
Nazareth	The Rev. D. Periyanayagam, B.A., Art Industrial School, Nazareth.
Nellore ..	Headmaster, V.R. High School, Nellore
Ootacamund ..	Principal, Brooke' Memorial School, Ootacamund.
Palghat	Principal, Victoria College, Palghat
Palakonda	Sub-Assistant Inspector of Schools, Palakonda.
N.B.—The examinations at Palakonda will be held in the Local Board Incomplete Secondary School.	
Peddapur	Headmaster, A.E.L.M. High School, Peddapur.
Pudukkottai	M.R.Ry. Tyagaraja Ayyar Avargal, M.A., B.T., Senior Lecturer, Maharajah's College, Pudukkottai.
Rajahmundry ..	Headmaster, Government Secondary Training School, Rajahmundry.
Ramachandrapur ..	Headmaster, National High School, Kota-Ramachandrapuram.
Razole ..	Sub-Assistant Inspector of Schools, Rajahmundry
N.B.—The examinations at Razole will be held in the Board Incomplete Secondary School, Sivacodu.	
Salem	Principal, Salem College, Salem
Tanjore	Headmaster, Government Training School, Tanjore
Tinnevelly	Principal, Hindu College, Tinnevelly.
Tirupati	Headmaster, A.E.L.M. High School, Tirupati.
Trichinopoly	Principal, S.P.G. College, Trichinopoly.
Trichur	Headmaster, Sirkar High School, Trichur.
Trivandrum	—
Vellore	Principal, Voorhees College, Vellore.
Vizagapatam	Principal, Mrs. A. V. Narasinga Rao College, Vizagapatam.

II.—NOTICE TO MADRAS CANDIDATES

Candidates who have applied to be examined at Madras are informed that they will have to sit for their examination at the College of Engineering, Chepauk.

No hall tickets will be issued (except in the case of Type-writing—Elementary and Intermediate grades—*vide* No. III *infra*) but a copy of the nominal list will be posted on the notice board at the entrance to the College of Engineering, on the 17th April, and candidates are expected to learn their register numbers from this list.

III.—NOTICE REGARDING THE EXAMINATION IN TYPE-WRITING.

Both at Madras and in the Mofussil

Candidates coming up in Type-writing must bring with them their own type-writers—the Remington, Yost, New Century, Smith Premier, Densmore, Empire, Underwood, Oliver, Armstrong, Standard Folding, Stearns Visible or L.C. Smith & Bros. machine. The candidates will, if necessary, be examined in *batches*, but at least *every four* candidates for the *Elementary* grade, at least *every three* candidates for the *Intermediate* grade and at least *every two* candidates for the *Advanced* grade must have one machine among them.

In the mofussil, heads of institutions who are desirous that their pupils should be examined in batches and private candidates who desire to be similarly examined should make the necessary arrangements with the Chief Superintendent concerned *three* days before the examination and furnish

him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At Madura, heads of institutions and private candidates should make similar arrangements with the Secretary to the Commissioner for Government Examinations, on the 17th or 18th April between 11 A.M. and 4 P.M., at the Old College, Nungambakam.

At Madras.—In the case of candidates for the Elementary and Intermediate grades, tickets of admission specifying the particular batch (1st or 2nd and so forth) in which they elect to appear will be issued on these days. These tickets should be shown at the entrance. Candidates who produce tickets will be admitted to the batch specified in the tickets. Candidates who do not provide themselves with tickets cannot claim to be admitted to any particular batch. They will be admitted only if spare seats are available in the hall, i.e., after seats are reserved for those who have registered their names and obtained tickets for the batch. Candidates who do not hold tickets will accordingly have to wait at the entrance from the hour of commencement of the first batch and take their chance of being provided with seats in the first or in any subsequent batch. To avoid all inconvenience and possible disappointment heads of institutions and private candidates are particularly requested to call at the office on the 17th or 18th April and obtain tickets. No tickets can on any account be sent by post whether to heads of institutions or to private candidates.

Candidates for the Advanced grade may appear for the first or second batch at their option and no tickets accordingly are issued for this grade.

At Madras.—Managers and instructors of institutions and other persons who wish to be allowed into the examination hall to inspect the machines and remedy any defects should call at the office on the 17th or 18th April and have their names registered. Tickets of admission specifying their names, the institutions to which they belong, etc., will be issued to them and these should be produced at the entrance to the examination hall.

The examinations in Type-writing will, wherever the candidates have to be examined in batches, be conducted as in the following time-table :—

Batch.	Elementary Examination.		Intermediate Examination.		Advanced Examination.	
	First paper.	Second paper.	First paper.	Second paper.	First paper.	Second paper.
	20th April.		21st April.		21st April.	
First batch ..	7-30 A.M. to 8 A.M.	8-10 A.M. to 9-40 A.M.	8 A.M. to 8-30 A.M.	8-40 A.M. to 10-40 A.M.	10 A.M. to 10-30 A.M.	10-40 A.M. to 1-10 P.M.
Second batch ..	10 A.M. to 10-30 A.M.	10-40 A.M. to 12-10 P.M.	11 A.M. to 11-30 A.M.	11-40 A.M. to 1-40 P.M.	1-30 P.M. to 2 P.M.	2-10 P.M. to 4-40 P.M.
Third batch ..	12-30 P.M. to 1 P.M.	1-10 P.M. to 2-40 P.M.	2 P.M. to 2-30 P.M.	2-40 P.M. to 4-40 P.M.	....	....
Fourth batch ..	3 P.M. to 3-30 P.M.	3-40 P.M. to 5-10 P.M.	....	....	....	....

N.B.—*No candidate will be allowed to leave his seat in the interval between the first and second papers.*

In the case of the *Elementary* examination, candidates of the first and second batches will not be allowed to leave the examination hall until 12-10 P.M., and no candidate for the third and fourth batches coming after this hour will be admitted to the examination. For the *Intermediate* examination, candidates of the first batch will not be allowed to leave until 10-40 A.M., and no candidate for the second and third batches coming after this hour will be admitted. Similarly for the *Advanced* examination, candidates of the first batch will not be allowed to leave until 1-10 P.M., and no candidate for the second batch coming after this hour will be admitted. Candidates that have each a separate machine and that do not want to be examined in batches are expected to appear for their examination with the third batch for the Elementary, and with the second batch for the Intermediate and Advanced examinations.

Managers and instructors of institutions concerned will be allowed into the examination rooms *in the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects.

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate this to the manager or instructor if he is waiting outside on the premises, and will permit such manager or instructor to enter the hall or room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter; his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the manager or instructor.

A similar concession will be allowed in the case of a private candidate if he has some one outside who is willing to inspect the machine and put it right, etc.

No extra time will be given to candidates to compensate for loss of time while the machine is out of order and being put right.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 1st April 1914.

G. HADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1914.

Candidates *for* the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be copied, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examinations.

Candidates in *Surveying and Levelling (Advanced grade only)* will be allowed to bring with them their mathematical tables for use in the examination.

Candidates in Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., must bring their own tools, etc., with them.

Candidates in Book-keeping, Commercial Geography, Shorthand and Type-writing will be expected to bring with them for use in the examination hall, their own rulers, erasers, knives, pencils and pens.

Candidates for examination in the subjects under "Commerce" will be allowed also to bring with them ink of two or more colours (other than black ink) for map-drawing, drawing lines in Book-keeping, etc.

Candidates in Shorthand will be allowed to transcribe their shorthand notes with a type-writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. The use of carbon paper will on no account be allowed in transcribing the shorthand notes with a type writer. If the machine used by a candidate, however, goes out of order, no extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

Candidates in Type-writing will have to bring their own type writers also and the necessary carbon paper with them, and must specify clearly on their answer papers the particular kind of machine used by them as, otherwise, their answer papers will not be valued.

TABLE SHOWING THE ORDER OF TIME AND SUBJECTS ACCORDING TO WHICH THE WRITTEN EXAMINATION WILL BE CONDUCTED.

N.B.—The examination will begin each day, in the forenoon at 10 A.M., and in the afternoon at 2 P.M., except in the case of the examinations on the 20th and 21st April for which the arrangement is different as shown in the time-table.

[The figures under the letters E, I, S and A in the third column show the duration of the question papers for the respective grades.]

Days.	Time.	Subjects.
1914.		
Monday, 20th April ..	7 A.M. (a).	Surveying and Levelling (E.I. A.[2]). 2 3 3
	11 A.M. (a).	Machine Drawing (E. I. A.). 4 4 6
	12-10 P.M. (b)	Type-writing (E.). 1+1
Tuesday, 21st April ..	7 A.M. (a).	Surveying and Levelling (A.). 3
	9 A.M. (c).	Applied Mechanics (A.). 3
	10-40 A.M. (d).	Type writing (I.). 1+2
	1-16 P.M. (d).	Type-writing (A.). 1+2
	12 noon (e).	Bridge-work (E. I.). 1+1 3+6
Wednesday, 22nd April ..	Forenoon ..	Applied Mechanics (E I.A.); Practical Telegraphy (E.I.A.); Photography (I.), Shorthand—English or Vernacular (A.—*vide* time-table on the next page). 3 3 3 3
	Afternoon ..	Applied mechanics (E I A), Practical Telegraphy (I.A.); Shorthand—English or Vernacular (E.—*vide* time-table on the next page) 6 3 3 3
Thursday, 23rd April ..	Forenoon ..	Earthwork and Road-making (E I.); Heat (I.); Shorthand—English or Vernacular (I.A.—*vide* time-table on the next page). 3 3 3
	Afternoon ..	Mensuration (E I.); Light (I.), Shorthand—English or Vernacular (I A.—*vide* time-table on the next page). 3 3
Friday, 24th April ..	Forenoon ..	Hydraulics and Irrigation Works (E I.A.), Carpentry (I.); Book-keeping (E.I A.); Electricity and Magnetism (E.I A.). 3 3 3 2 3 3
	Afternoon ..	Hydraulics and Irrigation Works (E I.A.), Fitter's work (I.); Book-keeping (I.A.); Electricity and Magnetism (A.); Organic Chemistry (I A.). 6 3 6 3 3 5 3 3
Saturday, 25th April ..	Forenoon ..	Building Materials and Construction (E. I.A.[2]); Machine Construction (E I.); Inorganic Chemistry (E I S.A.); Tobacco (I.), Theory and Practice of Commerce (E.I.A.). 1+1 3 2 3 3 3 3 3
	Afternoon ..	Building Materials and Construction (I.A.); Machine Construction (I. I.); Inorganic Chemistry (A.); Physiography (E.I.), Theory and Practice of Commerce (I.A.). 3 3 3 3 3 3
Monday, 27th April ..	Forenoon ..	Building Materials and Construction (A.I); Practical Plane and Solid Geometry (E.I.A.); Electric Lighting and Transmission of Power (I.A.); Agriculture (E I.), Banking (E.I.). 3 3 3 3 1 3 3 3
	Afternoon ..	Building Drawing and Estimating (E I.[2]A.[2]); Practical Plane and Solid Geometry (A 2); Steam and the Steam-engine (E I.A.); Electric Lighting and Transmission of Power (I.A.), Botany (E.I.S.); Economic Entomology (I.); Commercial Geography (A.). 3 3 3 3 3 3 3 3 3 3

For footnote on the next page

Days.	Time.	Subjects
1914.	Forenoon ..	Building Drawing and Estimating (E I & A§), Steam and the Steam-engine (E.I.A.), Electro-Metallurgy (I.A.), Metallurgy (A), Geology (I), General Biology (I.E.), Hygiene (E), Materia Medica (I), Horticulture (I.), Veterinary Science (E.A.—First stage or Third stage); Commercial Geography (E I.A.); Annuities and Life Insurance (I.).
Tuesday, 28th April	Afternoon ..	Building-Drawing and Estimating (I § A I); Steam and the Steam-engine (A I), Metallurgy (A.); Geology (I); Animal Physiology (E.); Veterinary Science (A.—Second stage or Third stage). Commercial Geography (I & A); Annuities and Life Insurance (I.).

E.=Elementary. I.=Intermediate. A.=Advanced. S.=Special.
* Second paper. † Second paper continued. ‡ The same paper continued. § First paper. ‖ First paper continued.

(a) Hour of commencement of examination.

(b) No candidate in Type-writing coming after the hour will be admitted to the examination hall, although the examination itself may not take place until after 20 minutes from that hour. The Elementary, Intermediate and Advanced examinations in this subject will commence at 1-20 A.M., 8 A.M. and 2 P.M., respectively, if the candidates have to be classified in order.

Note.—The dates and hours fixed for the Elementary examination in Carpentry and in Fitter's work and for the examinations in Practical Pharmacy, Special Laboratory course and Practical Dispensing will be notified separately along with the dates and hours fixed for the Oral and Practical examinations in the other subjects.

SHORTHAND (ENGLISH OR VERNACULAR) EXAMINATIONS.

Hour	Grade.	Paper.	Subject.
	Wednesday 22nd April 1914.		
10-30 A.M. to 10-30 A.M.	Advanced	First paper	Dictation.
10-30 A.M. to 1 P.M. (c) ..	Do.	Do.	Transcription of the same.
2-15 P.M. to 2-30 P.M.	Elementary	Do.	Dictation.
2-30 P.M. to 3-0 P.M. (d)	Do	Do.	Transcription of the same.
3-30 P.M. to 4-30 P.M. (e)	Do	Second paper ..	Paper on principles.
	Thursday, 23rd April 1914.		
10-30 A.M. to 10-30 A.M.	Intermediate ..	First paper	Dictation
10-30 A.M. to 12-15 P.M.	Do.	Do.	Transcription of the same.
10-45 A.M. to 1-15 P.M. ..	Advanced	Second paper ..	Dictation and Extraction of notes
5 P.M. to 6 P.M. ..	Intermediate ..	Do	Do.
2-45 P.M. to 3 P.M. ..	Advanced	Third paper	Dictation
3 P.M. to 5 P.M. ..	Do	Do.	Condensation of the same.
4-3 P.M. to 5-5 P.M. ..	Intermediate ..	Do.	Paper on principles.

(c) 10-30 A.M. to 1-15 P.M. in the case of Vernacular Shorthand.
(d) 2-30 P.M. to 4 P.M. do.
(e) 4-3 P.M. to 5-5 P.M. do.

Attention is drawn to the following rules :—

1. No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

2. No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

3. No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer papers.

4. Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

5. Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, *if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results*, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.

6. *No candidate will, on any account, be allowed to take into the examination room, ink, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Commissioner. The use of mathematical instruments for drawing figures or ruling lines will, however, be allowed.

7. Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answer papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

8. Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

9. A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer papers. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

10. Any answer papers, or any work in Carpentry, Fitter's work, etc., sent up without the candidate's name and number affixed will not be valued. The answer papers and drawings should be stitched or pinned together at the upper left-hand corner, and the whole folded in two, lengthwise (not crosswise into four). The place of examination and the name and number should be written out clearly by the candidate on the top right-hand side of the first page of the answer paper, as well as on the top of the paper after it is folded.

11. Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

12. Candidates are forbidden to tear up papers, or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

(By order.)

G. MADDOX,
Secretary.

Office of the Comr. for Govt. Examinations,
Madras, 1st April 1914.

UNIVERSITY OF MADRAS.

NOTIFICATION.

Mr. Mark Hunter, M.A., has resigned his seat on the Syndicate with effect from April 12, 1914; and Messrs. J. G. Tait, M.A., and S. Hanumanta Rau, B.A., L.T., vacate their seats on the 16th idem, under Regulation 69.

In accordance with Regulation 62, notice is hereby given that an election of three members of the Syndicate will be held forthwith.

Nominations must reach the Registrar not later than Friday, the 24th April 1914.

The Syndicate has nominated Mr. R. Ll. Jones for election, and Messrs. Tait and Hanumanta Rau for re-election.

(By order)

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 14th April 1914.

FINAL EXAMINATION FOR TEACHERS' CERTIFICATES, 1914–1915.

Male Centres.

Circle	Centre of examination.	Time of examination.
Third Circle	Rayadrug	1st week of May 1914
	Gooty	1st week of July 1914.
	Anantapur	2nd " "
	Penukonda	3rd " "
	Dharmavaram	4th " "
	Chittoor	2nd week of August 1914.
	Puttur	4th " "
	Rayachoti	2nd week of September 1914.
	Rajampet	" " "
	Jammalamadugu	3rd week of September 1914.
	Bellary	1st week of October 1914.
	Hospet	2nd " "
	Harpanahalli	3rd " "
	Adoni	3rd " "
	Kurnool	1st " November 1914.
	Nandyal	2nd week of November 1914.
	Madanapalli	3rd " January 1915.
	Tirupati	1st " February 1915.
	Proddatur	3rd " "
	Cuddapah	1st " March 1915.
	Koilkuntla	2nd " "
	Cumbum	4th " "
	Markapuram	4th " "

2. The exact date of the examination will be communicated to each candidate in due course by the Inspector of the circle.

3. Applications for admission to the examination must be submitted to the Inspector of Schools, Third Circle, Bellary, at least a month before the week of the examination. Forms can be obtained from his office.

J. H. MELVILLE,
Inspector of European and Training Schools.

Office of the Inspector of European and Training Schools, Madras, 8th April 1914.

Main Centre.

Circle.	Centre of examination.	Time of examination.
Fourth circle ..	Madras	2nd week of April 1914.
	Triplicane	3rd week of July 1914.
	Conjeevaram	1st week of September 1914.
	Saidapet	1st week of November 1914.
	Chingleput	3rd week of January 1915.
	Ponneri	4th week of March 1915

2. The exact date of the examination will be communicated to each candidate in due course by the Inspector of the circle

3. Applications for admission to the examination must be submitted to the Inspector of Schools, Fourth Circle, Madras, at least a month before the week of the examination. Forms can be obtained from his office.

Office of the Inspr. of European and Tg Schools, Madras, 9th April 1914

J. H. MELVILLE,
Inspr. of European and Training Schools, Madras

Female Centres.

Circle.	Centre of examination.	Time of examination
Southern Circle..	Ootacamund	3rd week of May 1914.
	Coimbatore	4th week of June 1914
	Trichinopoly	4th week of July 1914.
	Madura	2nd week of August 1914.
	Palamcottah	2nd week of September 1914.
	Tanjore	3rd week of October 1914.
	Calicut	2nd week of November 1914.
	Mangalore	1st week of December 1914
	Negapatam	3rd week of February 1915.

2. The exact date of the examination will be communicated to each candidate in due course by the Inspectress of the Circle.

3 Applications for admission to the examination must be submitted to the Inspectress of Southern Circle, Coimbatore, at least a month before the week of the examination. Forms can be obtained from her office.

Office of the Inspector of European and Training Schools, Madras, 9th April 1914,

J. H. MELVILLE,
Inspector of European and Training Schools, Madras.

ADMISSION OF STUDENTS INTO THE GOVERNMENT TRAINING SCHOOL AT TRIPLICANE DURING 1914.

Government having in their order No 1118, Educational, dated 27th November 1913, sanctioned the establishment in Madras of a Higher Elementary Training School with Lower Elementary classes for a period of two years, the Inspector of Schools, Fourth Circle, hereby notifies for the information of managers of aided schools in Madras that teachers will be admitted into this school for training in July 1914.

2. The period of training is two years in the case of both the higher and lower grades; and the selection of teachers for training will as far as possible be regulated by the conditions prescribed in the Madras Educational Rules 111 and 113. Teachers who, for their general education, have passed the annual examination of the third form or seventh standard or have been awarded an Elementary School Leaving Certificate of the seventh standard, are eligible for admission into the higher elementary training class;—and those who have passed the late Primary Examination or a corresponding public or school examination or whose attainments are, in the opinion of the Inspecting officers, not lower than these are eligible for admission into the lower elementary class

3. Applications for admission should be in the prescribed printed forms which can be had from the office of the Inspector of Schools or from those of the Sub-Assistant Inspectors. They should be accompanied by the general education certificates held by the teachers and should be submitted to the respective Sub-Assistant Inspectors so as to reach them not later than 15th May 1914

4 A selection will be made out of these applications and the teachers who have been selected will be notified in time to join the Training School in July.

Office of the Inspr of Schools, Fourth Circle, Madras, 3rd April 1914.

A. C. PRANATARTIHARA AYYAR,
Inspector of Schools, Fourth Circle.

ADMISSION OF STUDENTS INTO GOVERNMENT TRAINING SCHOOLS IN THE SIXTH CIRCLE—1914.

The Inspector of Schools, Sixth Circle, hereby notifies, for the information of the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of Aided Schools, that candidates of the Secondary and Elementary grades will be admitted for training in July 1914 in the following Government Training Schools under his charge:—

Number.	Name of institution.	Number of stipends available.			Total.
		Secondary.	Elementary, higher.	Elementary, lower.	
1	Government Secondary Training School, Tanjore ..	21	..	..	21
2	Government Lower Elementary Training School, Tanjore.	..	..	17	17

2. The period of training is two years for all students, except in the case of Secondary Students who have completed the Intermediate or the late F.A. course. In their case the period of training will be for one year only.

3. The Inspector of Schools, Sixth Circle, will make the selection on the recommendation of the subordinate Inspecting Officers.

4. The Sub-Assistant Inspectors are requested to submit to the Inspector two lists—one of selected and the other of rejected candidates.

The names of selected candidates should appear in the list in the order in which the Sub-Assistant Inspectors wish they should be taken, as they should be selected in reference to their general education attainments, their service as teachers, the need for their training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the condition of age limit under rule 124 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated as far as possible by rule 125. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

5. To provide for the contingency of some of the candidates selected not joining the training school, a few more than the sanctioned number will be selected by the Inspector of Schools from each range. All selected candidates who present themselves at the Training schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies.

6. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to resume teaching his profession.

7. In the selection of candidates for training, those who were awarded stipends last year but were refused admission on account of their not appearing in time might have a first claim for admission.

8. In addition to provincial stipendiaries, candidates whose stipends are paid by local or municipal boards will be admitted for training as also private candidates as free students.

9. As regards qualifications for admission only those candidates who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form, or have been awarded an elementary school-leaving certificate of the seventh standard are eligible for admission in the elementary higher class, and only those who have passed the late Primary examination or a corresponding public or school examination or whose attainments in the opinion of the Inspecting Officers are not lower than those are eligible for admission into the elementary lower class. Persons holding such secondary school-leaving certificates signed by the Secretary to the Board for the award of such certificates as are accepted by the Inspector may also be selected. Preference should be given, as much as possible, to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in original with the application. The applications of candidates who have not forwarded general education certificate in original will be rejected. The certificate of physical fitness will be produced only by the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting Officer.

10. In cases in which the number of candidates applying for training is in excess of the number for whom there is provision, the selection should be made on the result of an entrance examination conducted by the Sub-Assistant Inspector of Schools.

11. Printed forms of applications can be obtained by the Correspondents of Secondary Schools from the Inspector of Schools and all others should apply to the Sub-Assistant Inspectors of Schools of their ranges. No notice will be taken of the requisitions for application forms sent to this office other than by the Correspondents of Secondary Schools.

12. Applications completed in accordance with the above instructions should reach the Inspector before the 20th May 1914.

13. Admission into training schools for masters under private management will be regulated by rules 2, 10 and 11 in addition to those contained in chapter X of the Madras Educational Rules.

Office of the Inspector of Schools, Sixth Circle.
Tanjore, 8th April 1914.

H. A. HART,
Ag. Inspector of Schools, Sixth Circle.

GOVERNMENT MUSEUM.

The number of visitors to the Government Museum during the month of March 1914 was as follows:—

	SIGNATURES OF																		
	English.	Telugu.	Muhammadan.	Tamil.	Malayalam.	Kannada.	Oriyas.	Canarese.	Chinese.	Arabic.	Malayalam.	Burmese.	Total number of signatures.	Unable to sign.	Total number of visitors.	NUMBER OF		% Total number of visitors.	Daily average.
																Males.	Females.		
Natural History and Archæological section.																			
Week days	4,150	513	177	1,720	73	7	46	11	...	...	108	8	6,805	14,075	20,880	10,403	8,646	10.34	743
Sundays	703	96	41	571	6	1	8	...	...	...	18	...	1,344	3,677	5,021	3,245	1,776	2.21	1,046
Art, Industrial and Ethnological sections.																			
Week days	1,007	200	90	1,720	13	...	37	...	...	...	23	...	3,413	16,771	20,184	11,154	8,111	11.96	920
Sundays	230	110	58	580	7	...	11	...	...	...	10	...	1,004	4,271	5,275	3,236	2,042	3.12	1,272

Government Museum, Egmore, Madras,
8th April 1914.

J. R. HENDERSON,
Superintendent, Government Museum.

VACANCIES.

APPLICATIONS are invited from Masters of Arts and Honours Graduates in Physics for the post of Demonstrator in Physics in His Highness The Maharaja's College, Trivandrum.

Salary, Sircar Rs. 100—10/1—150.

Special consideration will be given to the candidate's qualifications in Mathematics.

The selected candidate will be on probation for one year. If confirmed he will qualify for leave, pension, etc., from the beginning of his service according to the Travancore Service Regulations.

Candidates should send to the Principal by the 15th May 1914 a letter of application in their own handwriting together with copies of testimonials, a list of references and full particulars as to age, birthplace and the institutions in which they have studied.

H. H. The Maharaja's College, Trivandrum,
17th March 1914.

APPLICATIONS are invited from experienced Musalman Teachers, holding Trained Teachers' Certificates for the post of Teacher, Government Muhammadan School, Kanavaram (Godavari Agency), on a salary of Rs. 12 + 3. A knowledge of Telugu is also essential. The selected candidate will hold his appointment sub. *pro tem.* and will be confirmed after six months, if he turns out satisfactory work.

The applications should be in the candidate's own hand and furnish full particulars as to age, general educational and professional qualifications. Testimonials should also be enclosed.

In the case of candidates already employed as teachers, their applications should be submitted through their superiors.

The applications should reach this office not later than the 25th April 1914.

MUHAMMAD ABDUS SALAAM,
Sub-Assistant Inspector of Schools, Vizagapatam Muhammadan Range.

Vizagapatam, 27th March 1914.

WANTED for the Government Hobart Training School, Madras, an Anglo-Indian or a trained and fully qualified Mistress of the Secondary Grade, for the post of First Assistant, Secondary School, on Rs. 40—2—50 grade.

A knowledge of Urdu or Hindustani is essential.

Applications which should be made in the following form should be submitted to the undersigned so as to reach her not later than 1st May 1914 :

(1) Name in full; (2) Nationality or caste; (3) Age and date of birth; (4) General educational qualifications; (5) Whether trained and if so, where; (6) Previous experience, if any; (7) If already employed, whether the previous consent of the superior has been obtained; (8) Copies of testimonials, if any.

The selected candidate will have to join duty immediately the order is sent.

Old College, Nungambakkam,
2nd April 1914.

M. A. SREENIVASA,
Ag. Inspectress of Girls' Schools, Central Circle.

APPLICATIONS are invited for the post of Third Clerk in the Office of the Inspectress of Girls' Schools, Southern Circle, Coimbatore, on Rs. 20—1—25.

Candidates who are qualified under the Public Service Notification and who have experience in office work will be preferred.

Applications should be accompanied with copies of certificates and testimonial and should reach the office of the undersigned before the 25th April 1914.

Office of the Inspectress of Girls' Schools,
Southern Circle, 4th April 1914.

A. ARNOLD,
Inspectress of Girls' Schools, Southern Circle.

APPLICATIONS are invited from duly qualified secondary grade teachers for the post of First Assistant, sub. *pro tem.*, Government Training School for Muhammadans, Madras. The selected candidate will be enlisted in the cadre of Supervisors of Elementary Schools. He should be prepared to join the appointment immediately. Applications should reach this office on or before 30th April 1914.

Office of the Inspr. of European and Tg. Schools,
Madras, 7th April 1914.

J. H. MELVILLE,
Inspector of European and Training Schools.

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Part II.—Miscellaneous Notifications.

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SUPPLEMENT —
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Meteorological Results

APPOINTMENTS, LEAVE OF ABSENCE, &c.

JUDICIAL.

No. 23—Leave.—M.R.Ry. S. Venkata Subba Rao Avargal, District Munsif of Mangalore, is granted privilege leave on half salary, under article 271 of the Civil Service Regulations, for three weeks from 26th March 1914

C. G. MACKAY,
Registrar.

High Court of Judicature, Madras,
7th April 1914.

BOARD OF REVENUE.

LAND REVENUE.

Promotions.—The following grade promotions in the class of Rangers will be made with effect from 1st April 1914:—

M.R.Ry. S. Ramaswami Ayyar, from Second Grade to First Grade, sub. *pro tem*
Mr. W. C Hart, from Third Grade to Second Grade, permanent.
M.R.Ry. S. Vasudeva Reddi, from Third Grade to Second Grade, permanent.
M.R.Ry. O. Venkataramana Ayyar, from Third Grade to Second Grade, sub *pro tem.*
M.R.Ry. O. Venkataramana Ayyar, from Third Grade to Second Grade, sub. *pro tem.*
M.R.Ry. A. Krishna Rao, from Third Grade to Second Grade, sub. *pro tem.*
M.R.Ry. R. Gurunwami Ayyar, from Third Grade to Second Grade, sub. *pro tem.*

M.R Ry T. N. Seshagiri Rao, from Fourth Grade to Third Grade, permanent.
M.R.Ry. K. L. Muneswami Ayyar, from Fourth Grade to Third Grade, permanent.
M.R Ry. H. Rama Rao, from Fourth Grade to Third Grade, sub. *pro tem.*
Mr. A Bastian, from Fourth Grade to Third Grade, sub. *pro tem.*
M.R.Ry. A. E. Narasimha Ayyangar, from Fourth Grade to Third Grade, sub. *pro tem.*
M R Ry. T. K. Ramaswami Ayyar, from Fourth Grade to Third Grade, sub. *pro tem.*
L. K. Narayana Ayyar, from Fifth Grade to Fourth Grade, permanent.
M.R Ry. N. L. Narasimham, from Fifth Grade to Fourth Grade, permanent.
M R.Ry. K. R. Viswanatha Ayyar, from Fifth Grade to Fourth Grade, permanent.
Mr. W. S. Fernandez, from Fifth Grade to Fourth Grade, permanent.
M R Ry. K. R. Krishna Ayyar, from Fifth Grade to Fourth Grade, permanent.
M R Ry. C. Narayanan, from Fifth Grade to Fourth Grade, permanent.
M R Ry. S. Chenadoral, from Fifth Grade to Fourth Grade, permanent.
Mr. R. E. Lemos, from Fifth Grade to Fourth Grade, permanent.
M R.Ry B. V. Nagaraja Ayyar, from Fifth Grade to Fourth Grade, permanent.
Mr. L. J. Taylor, from Fifth Grade, acting, to Fifth Grade, permanent.
M R Ry P. Lakshmana Chetti, from Sixth Grade to Fifth Grade, permanent.
M R.Ry. V. P. Narayana Menon, from Sixth Grade to Fifth Grade, permanent.
M R Ry. P. Gopalasankara, from Sixth Grade to Fifth Grade, permanent.
M R Ry Ch. Janakirama Sarma, from Sixth Grade to Fifth Grade, permanent.
Saiyid Ibrahim Albert, from Sixth Grade to Fifth Grade, permanent.
M R.Ry. T. G. Sankaran Nayar, from Sixth Grade to Fifth Grade, permanent.
Mr. Antony Culas, from Sixth Grade to Fifth Grade, permanent.
M.R.Ry. B. V. Vaideswara, from Sixth Grade to Fifth Grade, permanent.
M R.Ry. A. Rangnayakulu, from Sixth Grade to Fifth Grade, permanent.
M R Ry. N. Sundaresa Ayyar, from Sixth Grade to Fifth Grade, permanent.
M R Ry N. C. Mahadevan, from Sixth Grade to Fifth Grade, permanent.
M R.Ry. G. Rama Rao, from Sixth Grade to Fifth Grade, permanent.
M.R Ry. A. Rama Hebbar, from Sixth Grade to Fifth Grade, permanent.
M.R.Ry. P. K. Subramania Ayyar, from Sixth Grade to Fifth Grade, permanent.

Board of Revenue (Land Revenue),
Madras, 6th April 1914.

W. G. McFARLAND,
Secretary.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Cancellation of Posting and Reversion.—The posting of Assistant Inspector, Mr. Cyril Phillips Bryan, to the Cuddalore Circle and the reversion of Acting Assistant Inspector, M.R.Ry. Ghambiram Setu Rao, ordered on Board's Notification, dated 2nd March 1914, published at page 445, Part II of the *Fort St. George Gazette*, dated 3rd March 1914, are cancelled.

Board of Revenue (Separate Revenue),
Chepauk, 9th April 1914.

J. W. GREATOREX,
Asst. Secretary.

FOREST.

Posting.—Mr. G. S. Lasrado, Extra Assistant Conservator of Forests, posted to this circle in Board's Proceedings Forest No. 284, Routine, dated 1st April 1914, will do duty under the District Forest Officer, Kurnool East.

6th April 1914.

A. W. LUSHINGTON,
Conservator of Forests, Northern Circle.

PUBLIC WORKS.

Appointments and Postings.—Under rule 47 of the rules relating to the constitution and working of the College of Engineering, Madras, the following apprentice Overseers are appointed to the permanent Upper Subordinate Establishment as Overseers, First Grade, with effect from the 1st April 1914 and posted to the circles noted against them:—

(1) Lance-Corporal J. Dickson .. .. V Circle.
(2) Ag. Bombardier L. S. Dell .. .. III Circle.

Transfer.—M.R Ry. Arkal Raghavendra Rao, Overseer, First Grade, now on transfer from the III Circle to the IV Circle is transferred to the VI Circle instead.

Fort St. George, 8th April 1914.

S. B. MURRAY,
Offg. Chief Engineer, P.W.D.

Posting.—M.R Ry. N. Rangacharlu, Supervisor, First Grade, and Temporary Sub-Engineer in charge of Tank Sub-division, Godavari Western division, is on relief by M.R Ry. M. Ramaswami Pillai, Sub-Engineer, Sixth Grade, posted to the Kistna Central Division for taking stock of timber in the Berwada Workshops.

Berwada, 8th April 1914.

C. MILDRED,
Superintending Engineer, II Circle.

Transfers.—The following transfers are made by the Superintending Engineer, IV Circle:—

(1) M.R.Ry. Udipi Venkata Rao Garu, Sub-Engineer, Second Grade, and Honorary Assistant Engineer, from the West Coast to the Salem division for the charge of the Salem sub-division. To join on relief by Conductor H. A. Furnell and relieve at once, item (2) *infra*.

(2) M.R.Ry. Swami Natesa Ayyar Avargal, Sub-Engineer, Sixth Grade, from the Salem to the Coimbatore division for the charge of the Erode Water Works sub-division. To join at once on relief by item (1) *supra*.

Coimbatore, 8th April 1914.

Leave.—Under article 240 of the Civil Service Regulations, Mr. Matthew George Platts, Assistant Engineer, Coimbatore division, is granted privilege leave for one month from 1st May 1914 forenoon.

Coimbatore, 7th April 1914.

Extension of Leave.—The privilege leave for ten days from 6th April 1914 granted to M.R.Ry. M. Gnanapragasam Pillai, Supervisor, First Grade, Coimbatore division, and published in Part II of the *Fort St. George Gazette* of 7th April 1914, is extended by two days.

J. M. PARKER,
Superintending Engineer, IV Circle.

Coimbatore, 10th April 1914.

Re-posting.—M.R.Ry. Rao Sahib S. Krishnama Acharlar Avargal, Temporary Engineer, posted to this Circle in Public Works Department Notification No. 2931-C., dated 1st April 1914, is re-posted to the Circle office for the charge of the Drawing Branch.

A. H. MOBIN,
Superintending Engineer, V Circle.

Madras, 8th April 1914.

Transfers and Postings.—The following transfers and postings are ordered by the Superintending Engineer, VII Circle:—

(1) M.R.Ry. M. Ramakrishna Ayyar Avargal, Sub-Engineer, from the Vannar to the South Arcot division for charge of the Tindivanam sub-division.

(2) M.R.Ry. R. Panchapakesa Ayyar Avargal, Overseer, Second Grade, transferred to this Circle in Chief Engineer's Memorandum No. 1679-C., dated 25th September 1914, is re-posted to the Vannar division.

(3) M.R.Ry. P. V. Srirama Ayyar, Supervisor, Second Grade, from the South Arcot to the Tholudur Project division on expiry of leave.

(4) M.R.Ry. N. Krishnasamy Ayyangar, Overseer, Second Grade, temporary, from the Vannar to the Tholudur Project division.

(5) M.R.Ry. T. S. Vasudeva Ayyar, temporary Upper Subordinate, from the South Arcot to the Tholudur Project division.

( ) The following Upper Subordinate students who have been appointed temporary Upper Subordinates on Rs. 60 and posted to this Circle are re-posted to the divisions noted against each:—

M.R.Ry. S. Ramaswami Ayyar	Vannar division.
M.R.Ry. L. S. Venkatramana	
M.R.Ry. N. S. Ramachandran	
M.R.Ry. K. Satyavageswara Ayyar	Cauvery division.
M.R.Ry. K. Srinivasa Ayyangar	
M.R.Ry. A. R. Venkatraman Ayyar	South Arcot division.
M.R.Ry. P. S. Sundaram	
M.R.Ry. T. R. Nambi Ayyangar	
M.R.Ry. M. Krishnan	North Arcot division.
M.R.Ry. P. Raghavaiya	
M.R.Ry. V. A. Krishna Sarma	
M.R.Ry. O. R. Narayanan	T.R.S. division.
M.R.Ry. S. Subramania Ayyar	

Madras, 6th April 1914.

Leave.—M.R.Ry. L. A. Rangasami Ayyar Avargal, Sub-Engineer, First Grade, and Honorary Assistant Engineer, is granted, under article 260, Civil Service Regulations, privilege leave for two months with effect from 3rd April 1914 or date of relief.

Madras, 7th April 1914.

Extension of Leave.—M.R.Ry. M. Ramakrishna Ayyar, Sub-Engineer, Fourth Grade, is granted under article 260, Civil Service Regulations, an extension of privilege leave for two days in continuation of the leave sanctioned in Notification No. 142-C., dated 16th February 1914.

A. V. RAMALINGA AYYAR,
Superintending Engineer, VII Circle.

Madras, 8th April 1914.

MEDICAL.

Confirmation.—Civil Assistant Surgeon G. O. Pothen, M.B. & C.M., Acting Assistant to District Medical and Sanitary Officer, Ganjam, is confirmed in that appointment.

Madras, 6th April 1914

Posting.—Civil Assistant Surgeon C. Rangabashyam Naynda, M.B. & C.M., on relief of plague inoculation duty, Vaniambedi, is placed temporarily at the disposal of the President, District Board, Kistna, *vice* Civil Apothecary S. J. Parthasarathy Ayyangar under orders of transfer to Ramnad district.

(By order.)

C. A. P. HINGSTON, Captain, I.M.S.,
Personal Assistant to the Surgeon-General with the Government of Madras.

Madras, 8th April 1914

GENERAL NOTIFICATIONS.

REMOVAL OF OFFICE.

The head-quarters of the Office of Revenue Settlement Party No. II will be removed to Tanjore from the 9th April 1914. All communications intended for the Officer in charge of the Party should be addressed to Tanjore from that date.

Revenue Settlement Office, Party No. II,
Coimbatore, 2nd April 1914.

J. SUNDARAYYA PANTULU,
Special Assistant Settlement Officer in charge.

TREASURE TROVE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that, on the 9th day of February 1914, treasure consisting of the undermentioned articles valued at about Rs. 40 was found hidden in the village-site poramboke land in the village of Sriraugarajapuram in the Wandiwash taluk, North Arcot district.—

Description of property.		Value
Four silver bangles, hollow Two silver bangles do. Two do. solid. One silver bar (solid, 8 inches long) One brass vessel, big One do. small	Weighing 36¼ tolas ..	About Rs. 40.

All persons claiming the treasure or any part thereof are hereby required to appear personally or by agent before the Collector of North Arcot at his office on the 11th day of July 1914 in order to the matter being enquired into and determined in accordance with the provisions of the Act.

North Arcot Collector's Office, Vellore,
23rd February 1914.

N. E. MARJORIBANKS,
Collector.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that about the beginning of October 1913, the undermentioned treasure is said to have been found in S.F. No. 1264 in Venkatarayapalli, a hamlet of Udayagiri of Udayagiri taluk by Irla Achayya and Gottaboyina Puttayya, while grazing their cattle :—

Details of property.	Estimated value. Rs. A. P.
Seven gold coins (five ashrafies or mohurs and two half mohurs; two of the former have been melted and made into finger rings. These bear the names of Allauddin Toglak Shah and Allauddin Sekandaralsani, Emperor of Delhi. Three pieces of gold rope .. .. Two pieces of gold necklace .. .. One gold rope with two hooks	173 11 9

N.B.—Of the gold coins three are intact and two are in parts.

All persons claiming the said treasure or any portion thereof are requested to appear in person or by agent before the Collector of Nellore at his office in Nellore on 15th May 1914 in view to their claims being enquired into and disposed of according to law.

Nellore Collector's Office,
4th December 1913.

R. RAMACHANDRA RAO,
Collector.

It is hereby notified under section 5 of Act VI of 1878 that on the 13th October 1913, the treasure consisting of Rs. 23 whole rupees was found by Kothara Chowdhary, Krishna Podhana, Magata Panigrahi, Verjuna Chowdhary, Yogadha Chowdhary, Lokhano Sahu and Karuna Panigrahi of Podadigi village, Surangi estate, Ichchhapuram taluk, Ganjam district, in a vacant raised ground at the eastern end of the southern street of Podadigi.

All persons claiming the said treasure or part thereof, are required to appear in person or by duly authorized agent before the Collector of Ganjam at Chatrapur on 1st September 1914 at 11 A.M. with a view to the claim being enquired into and determined according to law.

Ganjam Collector's Office, Chatrapur, 27th March 1914.

N. MACMICHAEL, *Collector.*

It is hereby notified, under section 5 of Act VI of 1878, that the undermentioned treasure consisting of jewels was found by one Avudai, daughter of Sudalaimutha Kone of Piranjan village, Tinnevelly taluk, Tinnevelly district, on the 22nd November 1913, in survey No. 1703, grazing ground, poramboke, on the bank of the Chithar river, while she was rooting out kurundi bushes (*ஆவாரை*) for the reclamation of the field for cultivation :—

Serial No.	Description and number of the articles.	Approximate value. Rs. A. P.
1.	Gold ornament worn in the neck (thanga kumbi kerai 2)	34 0 0
2.	Gold ornament worn in the ear (thanga vathi 2)	1 4 0
3	Gold pieces (thanga pattu 2)	0 8 0
4.	Silver broken pieces 3	0 4 0
5.	Silver ornament worn in feet (pedi 2)	0 1 0
6.	Gold ornament worn on the ear with a white stone in the centre (thirukkuppu)	2 0 0
7.	Copper vessel with lid (chappari with lid)	0 0 0
		41 1 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent duly authorised before the Collector at Tinnevelly at his office at Sukkarchalam on 1st day of June 1914 at 11 A.M. in view to the claim being enquired into and determined according to law.

Tinnevelly Collector's Office, 10th December 1913.

G. H. B. JACKSON, *Collector.*

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that, on the 13th day of July 1913, the treasure hereunder described was found in the site belonging to Venkammal, guardian of minor Ramakrishna Nayudu, in S. No. 128 village-site of Nannam village, Saidapet taluk, of the Chingleput district by Para Perumal of the village :—

	Description of treasure.	
1.	Gold vali	2
2.	Gold pattu	1
3.	Gold chillus	2
4.	Gold earring	1
5.	A small gold wire	1
	Total ..	7, valued at Rs. 41.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector at his office at Saidapet on the 11th day of April 1914 with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Chingleput Collector's Office, Saidapet, 6th November 1913.

S. P. RICE, *Collector.*

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that on the 16th November 1913 the treasure hereunder described was found in the site belonging to Subraya Mudali in S. No. 220 of Paiyankkam village, Conjeeveram taluk of the Chingleput district, by Thiruvengada Mudali of the village :—

Description of the treasure.

(1) One stone idol of Subramaniaswami.
(2) Do. of Valli.
(3) Do. of Deivayanai Ammai.
(4) Do. of Iswari.

All valued at Rs. 20.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector at his office at Saidapet on the 16th day of June 1914 with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Chingleput District Collector's Office, Saidapet, 19th January 1914.

S. P. RICE. *Collector.*

It is hereby notified, under section 5 of Act VI of 1878, that the undermentioned articles of treasure were found by (1) Poorvah Kandian and (2) Subbiah Kandian, sons of Doraiswami Kandian of Poonganoor village, Tanjore taluk, and (3) their mother Ponnammal while digging their patta lands in survey No. 131 S. of Poonganoor village, Tanjore taluk and district, about 21 months ago :—

Description of articles.	Weight in oors.	Approximate Value. Rs. A. P.
1. Nataraja	140	52 8 0
2. Somaskandar	40	15 0 0
3. Do Ambal with pedam	42½	15 15 0
4. Pratheshe Moorthies	19	7 2 0
5. Vellammai	1	0 6 0
6. Dorasai	1½	0 9 0
Total ..	244	91 8 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 15th June 1914, in view to the matter being enquired into and determined according to law.

H. B. WOOD,
Collector.

Tanjore Collector's Office,
8th January 1914.

It is hereby notified, under section 5 of Act VI of 1878, that the undermentioned articles valued at Rs. 24-3-0 have been discovered by M.R.Ry S. Sambasiva Chettiar, High Court Vakil, Mayavaram, Tanjore district, from S. No. 9, classed as patham of Pattamangalam vattam, Mayavaram taluk, while making some excavation for a building :—

Description of articles	Weight.	Approximate value. Rs. A. P.
Twenty-two broken gold beads and one gold pattakarai 6¾ inch by ¾ inch	6¾ vimgandai	24 6 0

2. All persons claiming the said treasure or part thereof, are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 15th June 1914, in view to the matter being enquired into and determined according to law.

R. B. WOOD,
Collector.

Tanjore Collector's Office,
8th January 1914.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the undermentioned articles of the value of Rs. 32 was found in a vessel buried in the chilly garden (S. No. 762 of Kurli village, Kadiri taluk, known as Jamal Khan Madi or Cheruvu Vara Madi of Gaste Chinnarappa of Kurli village, Kadiri taluk of Anantapur district, Madras Presidency :—

Description of articles.	Weight.	Estimated value. Rs.
Fifteen small circular pieces of gold, bearing the image of Vishnu on one side and some inscription on the other and locally known as "Madas"	2⅞ tolas	32

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Anantapur at his office at Anantapur on the 8th day of June 1914 in view to the matter being enquired into or determined according to law.

S. W. G. I. MACIVER,
Collector.

Anantapur Collector's Office,
17th January 1914.

Under section 5 of the Indian Treasure Trove Act, VI of 1878, it is hereby notified for the information of all concerned that, on or about the 10th January 1914, the treasure mentioned below was found by Valavhan Vittil Kannan of Cherupalcheri amsam, Walluvanad taluk, near an abandoned well :—

	Approximate value. Rs.
One gold bangle	65

All persons claiming the treasure or any portion thereof are directed to appear personally or by agent before the Collector of Malabar at Calicut on 27th July 1914 at 11 A.M. and establish their claims.

C. A. INNES,
Ag. Collector.

Malabar Collector's Office, Calicut,
12th March 1914.

Statement showing Plague Seizures and Deaths in each district at the Madras Presidency from August 1898 to 11th April 1914.

Districts.	First period (August 1898 to June 1901).		Second period (July 1901 to June 1902).		Third period (July 1902 to June 1903).		Fourth period (July 1903 to June 1904).		Fifth period (July 1904 to June 1905).		Sixth period (July 1905 to June 1906).		Seventh period (July 1906 to June 1907).		Eighth period (July 1907 to June 1908).		Ninth period (July 1908 to June 1909).		Tenth period (July 1909 to June 1910).		Eleventh period (July 1910 to June 1911).		Twelfth period (July 1911 to June 1912).		Thirteenth period (July 1912 to June 1913).		Fourteenth period (July 1913 to June 1914).		Fifteenth period (July 1914 to June 1915).		Sixteenth period (1st July 1915 to 11th April 1916)		Grand Total	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Anantapur	726	664	8	8	9	5	32	30	128	108	1,003	1,006	1,788	1,344	7	9	15	9	308	179	54	38	1	—	10	10	601	360	307	203	70	42	3,750	6,474
Bellary	926	277	216	96	4	1	5,832	4,276	2,566	2,092	2,268	1,284	10,277	8,305	1,260	2,130	806	827	2,764	2,021	325	197	2	1	1,178	819	12,980	10,149	436	303	490	358	34,559	44,307
Chingleput	5	6	6	3	3	5	2	1	11	5	18	18	2	5	3	3	7	3	13	18	4	5	1	—	3	3	—	—	2	2	3	2	101	67
Chittoor	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11	9	131	119	[illegible]	[illegible]	134	92	24	16	535	356
Coimbatore	6	1	65	33	—	—	309	266	918	668	6,307	5,178	4,978	3,121	257	256	9	9	308	149	3	1	1	—	4,131	2,903	3	3	318	159	—	—	917	704
Cuddapah	9	9	—	—	—	—	9	6	2	1	402	274	38	19	5	6	—	—	1	1	3	1	—	—	—	—	3	3	3	3	—	—	54	33
Ganjam	1	—	1	—	1	1	—	—	—	—	—	—	13	9	26	9	6	6	1	1	3	3	—	—	1	—	—	—	7	7	—	—	56	35
Godavari	—	—	—	—	—	—	—	—	3	—	—	—	—	—	—	—	6	6	1	1	1	—	—	—	—	—	—	—	—	—	—	—	3	—
Guntur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	6	6	—	—	8	8
Kistna	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6	6	—	—	6	6	1,236	981
Kurnool	175	145	—	—	—	—	18	6	910	630	971	910	363	178	8	8	—	—	1	1	6	2	—	—	6	6	—	—	1	1	8	6	187	133
Madras City	17	15	8	—	15	9	3	3	34	20	18	10	5	19	28	28	4	4	6	6	2	2	—	—	2	2	—	—	8	8	28	20	1,737	1, 21
Madura	1	—	—	—	6	6	8	1	—	—	2	2	22	8	3	3	—	—	9	8	2	2	13	10	2,828	1,888	3	3	8	8	8	8	1,856	1,226
Nellore	1	—	—	—	6	6	1	1	2	—	2	2	33	8	65	41	30	30	240	211	62	28	331	208	1,99	1,08	3	3	19	16	9	8	1,856	1,226
Salem	1	—	—	—	6	6	1	1	6	6	—	—	27	—	—	—	—	—	1	1	—	—	1	1	—	—	—	—	—	—	—	—	13	8
Nilgiris, The	2	2	—	—	—	—	2	1	32	26	208	213	130	52	500	500	18	18	148	61	223	146	319	119	92	32	258	180	93	64	31	27	2,350	1,611
North Arcot	388	311	19	13	30	30	1,310	1,240	1,100	895	1,696	1,420	720	650	61	61	18	6	96	87	11	11	1[illegible]	9	146	134	1,407	959	1,810	1,368	3,700	2,500	13,103	9,950
Ramnad	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6	3	—	—	—	—	—	—	8	3
Salem	961	300	19	407	1,966	1,110	1,906	1,201	6,938	4,677	1,389	910	2,154	1,800	146	84	327	321	1,200	978	400	284	189	136	6,196	4,200	1,401	234	197	224	858	147	19,801	17,006
South Arcot	—	—	—	—	—	—	—	—	5	1	2	1	1	1	26	26	—	—	5	1	1	1	2	2	8	2	32	24	1	1	—	—	107	133
South Canara	1	1	1	1	8	1	26	8	1,110	308	468	275	724	435	126	126	158	114	156	126	948	198	102	102	1,02	1,02	1,008	308	925	270	240	210	4,447	3,092
Tanjore	—	—	—	—	—	—	1	—	—	—	—	—	6	3	1	1	—	—	6	6	6	6	6	6	6	4	1	—	1	1	140	143	198	136
Tinnevelly	—	—	—	—	—	—	—	—	—	—	6	6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12	12
Trichinopoly	9	6	—	—	—	—	1	1	6	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	79	67	3	3	3	3	1	1	108	85
Tuticorin	—	—	—	—	3	1	1	—	—	—	—	—	12	8	2	2	—	—	—	—	—	—	—	—	1	1	—	—	—	—	6	4	34	9
Vizagapatam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11	9
Godavari State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	135	118	—	—	15	15	150	133
Banganapalle State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	1
Pudukkotai State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	3,760	2,966	3,311	834	2,488	1,378	9,848	8,193	13,818	10,668	19,911	13,518	26,078	14,948	3,028	3,803	981	979	6,078	4,440	2,018	3,406	5,000	3,748	19,200	9,300	18,884	13,207	3,076	2,258	4,708	3,264	153,409	104,870

Statement showing Plague Seizures and Deaths in such infected places in the Madras Presidency for three weeks ending 11th April 1914.

District and place.	Reported during the week ending 28th March 1914.						Reported during the week ending 4th April 1914.						Reported during the week ending 11th April 1914.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	4	4	4
Bellary district	—	—	9	1	9	1	—	—	9	4	9	4	—	—	—	—	—	—
Cuddapah Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chittoor district	—	—	—	—	—	—	—	—	—	—	—	—	0	0	—	—	0	0
Coimbatore district	—	—	5	2	5	2	1	1	1	1	2	2	—	—	—	—	—	—
Godavari district	—	—	—	—	—	—	1	1	—	—	1	1	—	—	—	—	—	—
Kurnool district	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	1	—
Madras Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Malabar district	—	1	—	—	1	1	1	—	—	—	1	—	—	—	—	—	—	—
The Nilgiris	—	—	9	3	9	3	—	—	1	1	1	1	—	—	1	—	1	—
North Arcot district	4	1	36	25	40	26	—	—	19	11	19	11	4	1	20	14	24	15
Salem district	1	1	7	0	8	1	—	—	2	2	2	2	—	—	—	—	—	—
South Canara district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mangalore Town	—	—	4	4	4	4	—	—	3	2	3	2	—	—	4	4	4	4
Tanjore district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kumbakonam Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	1	1
Negapatam Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tinnevelly district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tuticorin port	—	—	—	—	—	—	1	1	—	—	1	1	—	—	—	—	—	—
Vizagapatam port	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	5	2	65	35	70	37	3	2	37	21	41	23	5	2	30	23	35	25

Office of Sanitary Commissioner, Madras,
13th April 1914.

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner for Madras.

JUDICIAL NOTIFICATIONS.

INVESTITURE OF POWERS.

Under section 138 (1) of the Code of Civil Procedure (Act V of 1908) as amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed, take down the evidence with his own hand in the English language :—

M R Ry. Ramaswami Ayyar Krishnaswami Ayyar Avargal, Acting Temporary Subordinate Judge of Cuddalore

High Court of Judicature, Madras,
4th April 1914.

C. G. MACKAY,
Registrar.

ADJOURNMENT OF COURTS.

Notice is hereby given that as the temporary Sub-Court, Chingleput, is not to be retained after 20th April next, it will be closed on the 20th April 1914 for the vacation.

District and Sessions Court, Chingleput,
30th March 1914.

V. VENUGOPAUL CHETTY,
District and Sessions Judge.

It is hereby notified that the adjournment of the District Munsif's Court, Tiruvalur, in the district of Tanjore will be for six weeks from Monday the 4th May to Saturday the 13th June 1914 both days inclusive, instead of from Monday the 25th May to Saturday the 4th July 1914. The adjournment of the other courts in the district will be for the periods set forth in this Court's notification, dated 19th March 1914

District Court, Tanjore,
30th March 1914.

D. VENKOBA RAO,
Ag. District Judge.

In modification of this Court's notification, dated the 3rd March 1914, notice is hereby given that the Courts of the Principal and Additional District Munsifs, Coimbatore, will be closed for six weeks from Monday the 20th April 1914 to Monday the 1st June 1914 (both days inclusive).

During the adjournment, plaints, petitions, etc., will not be received, nor copies of papers granted other than those for which applications have been presented before the adjournment.

District Court, Coimbatore,
31st March 1914.

H. B. BARDSWELL,
Ag. District Judge.

Notice is hereby given that the Madras City Civil Court will be closed for the annual recess for two months from Monday the 11th May to Saturday the 11th July 1914, both days inclusive.

During the adjournment, no plaint, petition or other paper will be received.

Arrangement will, however, be made for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment.

City Civil Court, Madras,
7th April 1914.

C. R. TIRUVENKATACHARIAR,
City Civil Judge.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

In pursuance of orders of this Court made in the matter of the undermentioned insolvent debtors and respectively dated 24th day of February 1914, it is ordered that the said insolvents be discharged in respect of all the debts provable in their insolvencies :—

Number.	Names of insolvents.	Date of discharge.
79 of 1911	V. S. Thanikachalam Pillai and V. Varadaraja Naicker	24th February 1914.
187 of 1911	Nellore Abbaya Chetti	24th do.
202 of 1911	J. Subramanya Chetti, Thayarammal's and K. Jagathambal Ammall	24th do.
168 of 1913	M. Nalchanta Mudali	24th do.

Official Assignee's Office, Madras,
7th April 1914.

P. H. WILSON,
Official Assignee.

INSOLVENCY PETITIONS.

No. 2 of 1914 in the Court of the District Judge, Bellary.

H. Gopala Rau, son of H. Raghavendra Rao, 43 years, Brahman, Landholder, Murakunteapally, hamlet of Chalkur, Penukonda taluk .. *Petitioner.*

Notice is hereby given that the petitioner has filed this petition to adjudicate him an insolvent and that the 27th day of June 1914 has been fixed for final hearing; all persons who intend objecting to the petition are required to appear on the said date in person or by vakil and they are to submit grounds of their opposition in writing three (3) clear days before the day of hearing exclusive both of the day of giving such notice and of the said day of hearing.

District Court, Bellary,
7th April 1914.

B. C. SMITH,
Ag. District Judge.

No. 21 of 1913 (No. 4 of 1913 on the file of the District Court, Chingleput)
in the Court of the Official Receiver, Chingleput.

Chinnish Mudali, son of Balakrishna Mudali, aged 64, residing at Hodgesnpet, Conjeeveram .. .. *Petitioner.*
N. Vallappa Mudaliyar and others .. .. *Counter-petitioners.*

Notice is hereby given that, under section 16 (7) of Act III of 1907, the abovementioned petitioner has been adjudicated an insolvent by an order of this Court, dated 1st April 1914, and that the creditors are called upon to prove their claims as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver an affidavit in Form No. 8 of the Provincial Insolvency Rules, and to submit to this Court the documentary evidence they rely on in support of their respective claims on or before 12th July 1914.

Official Receiver's Court, Chingleput,
5th April 1914.

P. RAJAGOPALA CHARIAR,
Official Receiver.

No. 23 of 1913 (No. 5 of 1913 on the file of the District Court, Chingleput) in the Court of the Official Receiver, Chingleput.

Rangaswami Mudali, son of Balakrishna Mudali, aged 60, residing at Rengunta, Chandragiri taluk .. .. *Petitioner.*
S. Varadaraja Mudaliyar and others .. .. *Counter-petitioners.*

Notice is hereby given that, under section 16 (2) of Act III of 1907, the abovementioned petitioner has been adjudicated an insolvent by an order of this Court, dated 1st April 1914, and that the creditors are called upon to prove their claims as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver an affidavit in Form No. 3 of the Provincial Insolvency Rules, and to submit to this Court the documentary evidence they rely on in support of their respective claims on or before 12th July 1914.

Official Receiver's Court, Chingleput, 5th April 1914. P. RAJAGOPALA CHARIAR, *Official Receiver.*

No. 23 of 1913 (No. 5 of 1913 on the file of the District Munsif's Court, Chingleput) in the Court of the Official Receiver, Chingleput.

Mutha Reddiar, son of Muthuperumal Reddiar, residing in No. 74, Attur, Chingleput taluk .. .. *Petitioner.*
V. K. Rathna Mudaliyar and others .. .. *Counter-petitioners.*

Notice is hereby given that, under section 16 (2) of Act III of 1907, the abovementioned petitioner has been adjudicated an insolvent by an order of this Court, dated 5th April 1914, and that the creditors are called upon to prove their claims as soon as possible and that a claim may be proved by delivering or sending by post in a registered letter to the Official Receiver an affidavit in Form No. 3 of the Provincial Insolvency Rules, and to submit to this Court the documentary evidence they rely on in support of their respective claims on or before 18th July 1914.

Official Receiver's Court, Chingleput, 6th April 1914. P. RAJAGOPALA CHARIAR, *Official Receiver.*

No. 7 of 1914 on the file of the District Court, Guntur.

Ramadugu Venkatasubbiah, Brahman and Ironsmith of Narasaraopet. *Petitioner.*
Kakumanu Venkatasubbiah and twenty-five others .. .. *Creditors.*

Notice is hereby given that the petitioner named above has applied to this Court for being adjudged an insolvent and that the petition stands posted to 3rd July 1914.

Any creditor wishing to oppose the said petition may do so either in person or by pleader on the said date

District Court, Guntur, 7th April 1914. J. C. FERNANDEZ, *District Judge.*

No. 4 of 1914 in the Court of the District Munsif, Namakkal.

Sola Ambalagaran, son of Sriranganda Sriranga Ambalagaran, Varadarajapuram, Musiri .. .. *Petitioner.*
Muthu Villan Pillai and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Munsif's Court of Namakkal to be adjudged an insolvent, and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 27th June 1914.

Official Receiver's Court, Trichinopoly, 6th April 1914 C. KUMARACHAKRAVARTI AYYANGAR, *Official Receiver.*

No. 5 of 1914 in the Court of the District Munsif, Namakkal.

Kailasa Goundan, son of Karuppa Goundan, Kodi street, Vengari village, Paramathi .. .. *Petitioner.*
Chidambaram Chetti and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Munsif's Court of Namakkal to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 30th June 1914.

Official Receiver's Court, Trichinopoly, 6th April 1914. C. KUMARACHAKRAVARTI AYYANGAR, *Official Receiver.*

No. 1 of 1914 in the Court of the District Munsif, Tirukkoyilur.

Krishna Pillai, son of Ponnusami Pillai, residing at Kasba Tirukkoyilur .. *Petitioner.*
Kuppammal and ten others .. .. *Respondents.*

Notice is hereby given that the abovenamed petitioner has applied to this Court for being declared insolvent and that his petition is posted for hearing to 2nd day of July 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date

District Munsif's Court, Tirukkoyilur, 4th April 1914. P. M. ANANTHANARAYANA AYYAR, *District Munsif.*

No. 4 of 1914 in the Court of the Subordinate Judge, Trichinopoly.

Muttu Venkatachalam Pillai, son of Panchanadhum Pillai, Kalla street, Trichinopoly Fort .. .. *Petitioner.*
Agent Sadasivam Pillai and others .. .. *Counter-petitioners.*

Notice is hereby given that the above-named petitioner was adjudged an insolvent on 28th March 1914 and his further examination takes place on 24th June 1914. All his creditors are required to prove their debts by delivering or sending by post in a registered cover to the Official Receiver an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

Official Receiver's Court, Trichinopoly, 6th April 1914. C. KUMARACHARAVARTI AYYANGAR, *Official Receiver.*

FINANCIAL NOTIFICATION.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 9/14TH APRIL 1914.

Liabilities.		Rs.	A.	P.	Assets.		Rs.	A.	P.
Capital paid up		75,00,000	0	0	Government Securities		1,32,98,351	0	0
Reserve Fund		74,00,000	0	0	Other authorised Investments		2,94,425	13	0
Public Deposits at Head Office .. Rs. 51,28,450-8-11					Loans on Government and other authorised securities		3,51,57,719	9	11
Public Deposits at Branches .. Rs. 38,48,109-13-11		89,73,560	8	10	Accounts of credit on Government and other authorised securities		2,29,62,963	3	2
Other Deposits at Head Office and Branches		8,52,62,301	9	8	Bills discounted and purchased		1,87,10,065	0	3
Bank Post Bills, etc		43,346	10	3	Balances with other Banks		21,44,618	2	7
Sundries		17,23,438	5	1	Bullion		75,635	2	3
					Head Stock		4,90,638	13	7
					Stamps		31,627	12	7
					Sundries		16,39,251	0	7
							9,12,11,546	10	6
					Cash and Currency Notes at Head Office and Branches *		1,96,70,279	13	9
Total		11,05,81,246	7	9	Total		11,05,81,246	7	9

* Includes 150,795½ sovereigns = Rs.21,53,642-8-0.

(By Order of the Directors.)

H. E. HOLMES, *Chief Accountant.* G. W. BLACK, *Ag. Secretary and Treasurer.*

Rate for Outstand Loans—7 per cent.

Percentage of Cash to Liabilities payable on demand—51·66.

Bank of Madras, Madras, 14th April 1914.

PUBLIC WORKS NOTIFICATIONS.

UNCLAIMED SUMS.

Notice is hereby given that the following sums due to the parties mentioned below are outstanding in the accounts of this division and that they will be credited to Government if not claimed within three months from date of this notification :—

	Rs.	A.	P.
Mahideen Sahib, Survey lascar, travelling allowance for February 1913	1	8	0
G. Sarvana, Survey lascar, pay (grain compensation allowance) for August 1913	3	4	8
A. Venkanna, Survey lascar, travelling allowance for September 1913 ..	0	2	0
C. Krishna Rao, Sub-Overseer, pay for December 1913	6	7	3

Tank Restoration Scheme Division, I Circle, Rajahmundry, 1st April 1914.

R. NARASIMHA AYYANGAR, *Executive Engineer.*

A sum of Rs. 291-7-5 as per particulars below is outstanding in the books of this office since December 1911. If necessary arrangements are not made either by the contractor (C. M. Venugopal Nayudu) or his authorised agent to receive the amount within three months from the date of this notice, the amount will be credited to Government under Public Works Department Code—Volume I, paragraph 1342.

Amount of work done.	Particulars. Rs.	A.	P.	Rs.	A.	P.
On improvements to Adappar Straight cut to 600.	3,206	7	8			
On converting the Umbalecherri dam across the Adappar into a regulator and widening the river below the dam.	85	15	11	3,291	7	5
Less amount paid to Court on account of injunction order from Sub-Judge of North Arcot in O.S. No. 91 of 1911, M.P. No. 230 of 1911.	..			3,000	0	0
Balance ..				291	7	5

Executive Engineer's Office, Tanjore, 23rd March 1914.

V. GOPALAYYA, *Executive Engineer, Vennar Division.*

Notice is hereby given that an amount of Rs. 27 is due to end of March 1914 from S. Sobhanadri of Ellore on account of berm rent on his boat kept in the left berm of Ellore Canal in 39/1 and that if the party will not appear at the office of the undersigned within a month from date of this notification, and pay off all the dues, his boat will be sold in public auction and the sale-proceeds credited to the Government.

P. N. A. LUCAS, *Executive Engineer, Kistna Eastern Division.*

Bezwada, 6th April 1914.

Notice is hereby given that the following amounts outstanding in the accounts of this office against the individuals mentioned below, will be credited to Government if they do not claim the amount before the 30th April 1914 :—

	Rs.	A.	P.
Mocka Pillai for lime supplied for constructing out-houses to the Inspection Bungalow at Edayapatty	0	8	0
Kumarasamy Nayudu for work done in constructing division dams at the head of supply channel in 47, Adiyamuthu Periyakulam and Vadipatty tanks ..	0	3	8

Executive Engineer's Office, Madura Division, 5th April 1914.

O'BRIEN, *Executive Engineer, Madura Division.*

MARINE NOTIFICATIONS.

List of Vessels which passed through the Pamban Channel during the month of March 1914.

No. of vessels.	Rig.	Tons.	No. of vessels	Rig.	Tons
15	Steamers	5,832	..	Kotch	..
..	Barques	..	18	Boats	846
4	Brigs	892	..	Canoes	..
12	Schooners	943	1	Motor vessel ..	88
2	Dhonies	220			
1	Baglah	126			
		..	39		8,815

Abstract	Draft in feet.	1	1½	2	4	5	6	7	8	9	10	11	11½	Total.
	No. of vessels	..	..	1	10	5	5	5	7	8	12	6	..	69

Government share ½, Rs. 231-0-8.
Pilots' share ½, Rs. 235-0-8.

Pamban Port Office, 3rd April 1914.

H. F. HETHERSETT, *Port Officer.*

(True copy.)

W. B. HUDDLESTON, Commander, R.I.M., *Presidency Port Officer.*

Madras, 8th April 1914.

NOTICES TO MARINERS.

No. 28 of 1914.

The following is republished for information.

Presidency Port Office, Madras,
31st March 1914

H. S. BROWN,
for Presidency Port Officer.

GOVERNMENT OF BENGAL.

MARINE DEPARTMENT.

BAY OF BENGAL—CHITTAGONG COAST.

South Patches light-vessel replaced in position.

No. 158-*I (first publication)*—

Former Notice.—No. 538 I of 1913.

Subject.—The South Patches light-vessel *Sarah* was replaced in position on the 8th March 1914.

Position.—Lat. 21° 29' N., long. 91° 36' E.

Charts affected.—No. 70, Bay of Bengal.
" 829, Cocanada to Bassein river
" 859, Matlah river to Elephant Point.

Publications.—List of Lights, Part VI, 1913, No. 581.
Bay of Bengal Pilot, 1910, page 329.

Authority.—Port Officer, Chittagong, telegram, dated 9th March 1914.

G. N. FORTEATH, Commander, R.I.M.,
Deputy Port Officer of Calcutta.

(Published for general information.)

H. H. GREEN,
Secretary, Marine Department.

Calcutta, the 13th March 1914.

No. 29 of 1914.

The following is republished for information.

Presidency Port Office, Madras,
31st March 1914

H. S. BROWN,
for Presidency Port Officer

GOVERNMENT OF BENGAL.

MARINE DEPARTMENT.

BAY OF BENGAL—CHITTAGONG COAST.

Karnaphuli river—Depth of water in the channel.

No. 159-*I (first publication)*—

Subject.—The following depth of water was found in the channel by soundings taken on the 11th March 1914 :—

	FT.
Track No. I, Outer Bar—Dise on Diamond	10½
Track No. II, Inner Bar—Dise on Diamond	12

Chart affected.—No. 84, Chittagong (Karnaphuli) river.

Publication.—Bay of Bengal Pilot, 1910, page 329.

Authority.—Port Officer, Chittagong, telegram, dated 11th March 1914.

G. N. FORTEATH, Commander, R.I.M.,
Deputy Port Officer of Calcutta.

(Published for general information.)

H. H. GREEN,
Secretary, Marine Department.

Calcutta, the 13th March 1914.

List of Sailings in the MADRAS ROADSTEAD with their DESTINATION, ETC., on the 11th April 1914, as reported by Commanders or Agents at this office.

Ships' names.	Tonnage.	Commanders.	Destination.	When to sail.	Agents.
S.S. "Rabenfels" ..	4893	O. Winters ..	Calcutta ..	1914 14th April ..	Messrs. Gordon, Woodroffe & Co.
S.S. "Bardat" ..	2276	H. G. Nelson ..	Do ..	14th " ..	Messrs South Indian Export Co., Limited.
S.S. "Baron Ardrossan"	2776	D. M. Reid ..	...	...	Messrs Binny & Co., Limited.
S.S. "Nicolay Balcaweław"	1179	F. Coelln ..	Calcutta ..	13th April ..	Messrs. Walker & Co.

REPORT of Vessels arrived at and departed from the PORT OF MADRAS from the 4th April to the 11th April 1914.

ARRIVALS.

Date arrived.	Vessel's name.	Tons.	Nation.	Commander's name.	Where from.	When left.
1914. 8th April ..	S.S. "Ellenga" ..	2638	B.	J. G. Bowman ..	Negapatam via Cuddalore	1914 3rd March.
8th " ..	S.S. "Baron Ardrossan"	2776	"	D. M. Reid ..	Bunbury via Fremantle.	21st "
8th " ..	S.S. "Tara"	2071	"	E. Hamlyn ..	Singapore via Negapatam.	30th "
8th " ..	S.S. "Egra"	2345	"	D. J. Chivas ..	Rangoon ..	2nd April.
7th " ..	S.S. "Manora" ..	4991	"	A. D. Morton ..	London via Colombo.	7th "
7th " ..	S.S. "Bahadur" ..	2936	"	T. M. Post ..	Calcutta via Coconada.	29th "
7th " ..	S.S. "Okhla"	3436	"	S. H. Maples ..	Calcutta via Puri ..	27th Apl.
7th " ..	S.S. "Trieste"	3208	A.	A. Grimaud ..	Calcutta ..	2nd "
9th " ..	S.S. "Bardat"	2276	N.	H. G. Nelson ..	Do. ..	4th "
9th " ..	S.S. "Nicolay Balcaweław ..	1179	E.	F. Coelln ..	Do. ..	5th "
10th " ..	S.S. "Scalia"	4188	E.	C. H. Watkins ..	Do. ..	7th "
11th " ..	S.S. "Rabenfels" ..	2923	O.	O. Winters ..	Bremen via Port Said and Colombo	26th February.

DEPARTURES.

Date sailed.	Vessel's name.	Tons.	Nation.	Commander's name.	Whither bound.
1914. 4th Apl. ..	S.S. "Newby Hall" ..	2849	B.	F. W. Parker ..	Marseilles and London via Negapatam Alleppy, Cochin and Calicut.
6th " ..	S.S. "Spitzfels"	3503	G.	R. Krippner ..	Calcutta.
7th " ..	S.S. "Tara"	2071	B.	E. Hamlyn ..	Singapore via Southern Ports, Penang and Port Swettenham.
7th " ..	S.S. "Bahadur"	2936	"	T. M. Post ..	Bombay via Coast Ports and Colombo.
8th " ..	S.S. "Trieste"	3208	A.	A. Grimaud ..	Trieste via Colombo.
8th " ..	S.S. "Manora"	4991	N.	A. D. Morton ..	Calcutta.
8th " ..	S.S. "Egra"	2345	"	D. J. Chivas ..	Negapatam
9th " ..	S.S. "Okhla"	3436	"	S. H. Maples ..	Bombay via Colombo, Cochin, Tellicherry and Badagara.
10th " ..	S.S. "Scalia"	4188	"	C. H. Watkins ..	Marseilles and London via Colombo, and Suez Canal.
10th " ..	S.S. "Ellenga"	2638	"	J. G. Bowman ..	Rangoon.
10th " ..	S.S. "Clan Lindsay" ..	2490	"	A. Scotland ..	Hanover and London via Galle, Tuticorin, Malabar Coast, and Suez Canal.

Port Office, Madras,
11th April 1914.

D. F. VINES, Commander, R.I.M.,
Deputy Conservator of the Port.

MILITARY NOTIFICATION.

CLAIMANTS WHO HAVE ATTAINED THEIR MAJORITY.

It is hereby notified that claims from the undermentioned individuals on account of the patrimony due to them should be submitted to the Controller of Military Accounts, Belgaum, through the Staff Officer of the station at which each claimant may be residing:—

Names of Warrant and Non-Commissioned Officers and Soldiers deceased.	Claimants
Brooks, John, Sergeant, Infantry Veteran Company	Caroline Brooks (daughter). Dennis Brooks (son).
Brandon, John, Gunner, European Artillery, Veteran Company ..	John Brandon (son) * Charles Brandon (son)
Clarkson, Samuel, Carnatic Ordnance Artificer	Ann Clarkson (daughter).
Carroll, J., Sergeant, 2nd European Light Infantry	Elizabeth Carroll (daughter). Joseph Carroll (son). Agnes Carroll (daughter).
Cosser, J., Sub-Conductor, Ordnance Department	John Cosser (son).
Crawley, Sergeant	George Wellington Crawley (son)
Doyle, I., Gunner, 4th Battalion, Madras Artillery	James Doyle (son).
Danford, S., Gunner, 3rd Battalion, Madras Artillery	Amelia, *alias* Emma Danford (daughter).
Furlong, J., Corporal, 3rd Madras European Regiment	John Furlong (son).
Flynn, J., Corporal, 1st Madras Fusiliers	James Flynn (son). William Flynn (son). Joseph Flynn (son).
Grimstone, R., Sergeant, 3rd Madras European Regiment.. ..	Perquira Grimstone (daughter). Richard Grimstone (son).
Hawkins, Richard, Private, European Infantry, Veteran Company.	Jeremiah Mitchell Foster Hawkins (son). George Hawkins (son)
Hunsley, W., Sub-Conductor, Ordnance Department	Charles Hunsley (son).
Hutchins, James, Gunner, 2nd Battalion, Artillery	George Henry Hutchins (son).
Healey, P., Hospital Sergeant	Edward Healey (son). Frank Healey (son).
Kelsker, I. T., Bombardier, 3rd Battalion, Artillery	Mary Kelsker (daughter).
Knowles, W. S., Bugler, D Company, 1st Battalion, Madras Artillery	Andrew James Knowles (son).
McDonald, E., 2nd Corporal, Sappers and Miners	James McDonald (son).
McGuire Michael, Staff Barrack Sergeant, R. Company, 4th Battalion, Artillery.	Andrew McGuire (son).
McManus, J., Foreman, Carnatic Ordnance Artificer Corps ..	Agnes Meade McManus (daughter) Mary Elizabeth McManus (daughter). Beith McManus (daughter). Patrick John McManus (son).
Murphy, J., Private, 3rd Madras European Regiment	James Murphy (son).
Nicholson, T., Shoeing Smith	Arabella Hannah Nicholson (daughter).
Rothe, S., Corporal, 2nd European Light Infantry	Catherine Rothe (daughter)
Scully, E., Sub-Overseer	Eleanor Scully (daughter). John Scully (son).
Smith, Michael, Colour-Sergeant, 1st Madras Fusiliers	Mary Ann Smith (daughter)
Smithes, R., Sergeant, 2nd Battalion, Artillery	Henry Smithes (son).
Sheppard, J., Sergeant, 23rd Brigade Royal Artillery	John Sheppard (son). Ellen Sheppard (daughter).
Wallace, J., Gunner, 4th Battalion, Artillery	John Wallace (son). Thomas Wallace (son).
Wiggins, E., Gunner, Madras Artillery	John M. Wiggins (son).

* Claim received, but claimant has not yet appeared to receive payment.

Office of the Controller of Military Accounts,
9th (Secunderabad) Division, Bolarum,
1st April 1914.

A. W. DALDY, Capt.,
Controller of Military Accounts.

REVENUE NOTIFICATION.

INSTRUCTIONS REGARDING THE PREPARATION OF INCOME-TAX RETURNS.

NOTICE UNDER SECTION 18, SUB-SECTION (1), CLAUSE (*b*) OF ACT II OF 1886.

All persons resident or carrying on business in Madras whose incomes are Rs. 1,000 and above but below Rs. 10,000 per annum are hereby invited under section 18, sub-section (1), clause (*b*) of Act II of 1886 to prepare under their signatures true returns of their income in the forms subjoined and in accordance with the instructions attached thereto, and deliver them or cause them to be delivered on or before 30th April 1914 to the Collector of Income-Tax, Madras.

2. Persons who fail to comply with the above requisition will be assessed on the best information procurable.

Office of the Collector of Income-tax,
Madras, 23rd March 1914.

J. WILLIAMS,
Collector of Income-tax.

RETURN X.

INCOME-TAX.

Name of person.	Residence or place of business. (In towns, give municipal number of premises and name of street in which the premises or place of business is situated. In mofussil districts give the name of the village.)	Sources of income. (In this column should be specified separately the sources of income chargeable under Parts I, II, III and IV of Schedule II of the Income-tax Act II of 1886.)			Amount of gross income derived from each of those sources, and the period during which the income from each source has been derived.		Total deductions	Amount of net profits.	Remarks.
		Particulars of the sources of income under each of Parts I, II, III and IV of the Act.	Number of shares in such income.	Name of shares.	Amount of gross income.	Period. The year or the part thereof of the year during which the income has accrued.			
					Rs. a. p.		Rs. a. p.		

Subscription

I do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned; that none but items declared below to be admissible as deductions have been deducted in arriving at the net profits; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to income-tax.

STATION -
Dated 1913.

(Signature)
(Designation)

N.B.—Please give the place of residence with door number and street in addition to the place of business in the second column of return.

INSTRUCTIONS FOR THE PREPARATION OF THE TRUE RETURNS OF INCOME REFERRED TO ABOVE.

(1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.

(2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.

(3) Column 3 should show all sources and amounts of income, specifying separately those chargeable under Parts I, II, III and IV of Schedule II of the Act, and the number of shares in such income and the names of shareers. In this column should be entered in detail every separate source of income accruing and arising in British India. Salaries, pensions, annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part II and other sources of income including the rental-value of buildings occupied by owners calculated under section 24 of the Act, and interest on fixed deposits in any bank, joint stock company or other mercantile firm, are chargeable under Part IV of Schedule II of the Act.

(4) In column 4 should be entered the gross income accruing and arising during the year ending on the day on which the person's accounts have been last made up or if the person's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March. In this column, the period during which the income from such source has been derived should be specified.

(5) Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor on account of the maintenance of the assessee himself or his family or domestic establishment; nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes under sections 122, 145, 148 and 149 of Act III of 1884 (Madras), sections 63 and 75 of Act IV of 1884 (Madras), section 57 (i) and (ii) of Act V of 1884 (Madras), section 17 of Act XIII, 1899 (India), (Notification No. 216, dated 17th April 1895, published on page 489, Part I of the *Fort St. George Gazette*, dated 30th April 1895).

(6) A deduction for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company should not be included from column 4, but should be included in the column headed "Total deductions" and supported in the insurances case by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE ADMISSIBLE.

(a) *In the case of trades or professions.*

(1) Sums actually expended in the repairs of implements, utensils or articles, used solely for the purpose of the profession or trade.

(2) Sums expended in insuring or keeping insured the buildings, machinery and plant, implements, and stock used for the purpose of the profession or trade. The deduction is confined to the

premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(3) The amount of rent paid for any premises exclusively used for such profession or trade

N.B.—Where they are not exclusively used for such profession or trade, only a *fair* proportion of such rent is admissible for deduction.

(4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.

(5) The amount expended as salaries of persons employed solely and exclusively in the profession or trade. Where a firm has transactions both in and out of India and realizes profit in both by means of an establishment maintained in India in common for both, only a proportionate deduction is allowed (the exact proportion of which will be determined by the assessing officer in each case).

(6) The amount of any loss in trade or of the stock in trade actually written off during the year. In cases where there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any excess loss deducted. So also loss under any one part of the Schedule may be set off against income under any other part

(7) The amount of any bad debt (or debts) *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it has been written off to profit and loss before;

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(8) Interest paid on borrowed capital. The assessee may be required to satisfy the assessing officer that only capital actually employed in his trade is taken into account in this connection.

N.B.—When the whole capital is not exclusively employed in the trade, only a *fair* proportion of the interest paid shall be deducted.

(9) Such miscellaneous and contingent charges as Commission or Discount—
Postage, Telegraphic, Law, Advertising and Stationery charges.
Shipping, Freight, Railway and other Transit charges,

N.B.—The nature of the charge and the amount incurred under each should be distinctly demonstrable

(10) Payments actually made to Insurance Companies for the purpose of securing a deferred annuity on a provision for wife or children or a payment to a Life Insurance Company, but not those set aside to form an Insurance Fund.

(11) Charges incurred in providing tiffin for assistants, clerks and menitonents.

(12) An annual depreciation of 6 per cent on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions:—

(a) No deduction for wear and tear or repayment on account of any such deduction, shall be allowed in any year, if the deduction when added to the deductions allowed on that account in any previous years to the person by whom the concern is carried on will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or reinstatement.

(b) Where, as respects any trade, manufactory, adventure or concern, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deduction for wear and tear for that year and deemed to be part of that deduction, or if there is no such deduction for that year be deemed to be the deduction for that year, and so on for succeeding years.

N.B.—Care should be taken to see that the deduction allowed represents the repairs, and depreciation of only one year, *i.e.*, the year the income of which is assessed.

(b) In case of house owned and let by the owner for rent.

(1) Sums expended in insuring or keeping insured such houses, the deduction being confined only to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(2) Actual expenditure during the year on repairs and renewal of houses, if such repairs are at the cost of the assessee, but not depreciation in the value of such buildings

(3) Sums expended in collecting the rent not exceeding 5 per cent. of the gross rental. The deduction applies only to direct payments.

(4) Any interest payable to a mortgagee not in possession, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit-rent paid by the assessee on account of such houses, or their sites. (Notification No. 80, dated 28th February 1895, printed on pages 208 and 210, Part I of the *Fort St. George Gazette*, dated 5th March 1895).

(c) In cases of houses occupied by the owner for dwelling purposes under section 24 of Act II of 1886.

(1) When buildings are occupied by their owners as dwelling houses, five sixths of the estimated annual rent thereof shall be added to the net income under Part IV and the sum total assessed, provided that, where five-sixths of the annual rental value exceeds 10 per cent. of the assessee's income from all sources whether taxable or not, the excess shall be deducted from the five-sixths of the rental value and the remainder added to the net income under Part IV.

(2) Houses reserved for the use of the owner, but not occupied by him during the period which serves as the basis of assessment.

N.B.—The term *renewal* as used in the return refers only to such works as are intended to put the building in the same state as it was in when it was originally constructed, while any additional accommodation provided or any material alteration to the plan of the building shall be treated as an addition.

When a portion of the house is occupied by the owner and the remainder let out on hire, the portions should be treated as if they were separate houses and deductions allowed accordingly, *i.e.*, either a sixth of the annual rent-value or actual expenditure on repairs and renewals, as the case may be.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE NOT ADMISSIBLE.

(1) Amounts expended by Vakils on the purchase of Law books and stationery.
(2) Amounts set apart to form a Renewal Fund in cases where allowance is made for repairs under the rules.
(3) Amount set apart as a Reserve Fund out of profit to meet anticipated or contingent losses.
(4) Amount spent on or set apart for repayment of debts.
(5) Interest on capital put in by the partners of the firm.
(6) Partner's allowances.
(7) Bad or doubtful debts not written off.
(8) Any set-off set of the profits of the year on account of ascertained losses of previous years.
(9) Public or local rates, cesses or taxes other than such taxes or rates as under paragraph 15) of the instructions given above may be deducted (Notification No. 39, dated 26th February 1895, printed on pages 209 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.)
(10) Cost of maintenance of the assessee himself or his family or domestics.
(11) Bonuses paid to domestic servants.
(12) Christmas presents to domestic servants.
(13) Subscription to races, charities and schools, etc.
(14) Table expenses of partners of a firm when these can be separately ascertained.
(15) Interest not received in cash, a bond being taken for the same.
(16) Deductions for depreciation in the value of buildings.
(17) Payments made to form an Insurance Fund against future losses.
(18) Outlay on the purchase of machinery, plant, etc.

OFFICIAL ADVERTISEMENTS.

SALE OF SANDALWOOD.

SEALED tenders are invited for the purchase of the undermentioned description and approximate quantities of sandalwood stored in Vellore depot of the North Arcot district.

2. Tenders should be superscribed "Tender for the purchase of Sandalwood" and should be insured and forwarded by registered post to the District Forest officer, South Vellore, Vellore, so as to reach him on or before 1st May 1914.

3. The District Forest officer reserves to himself the right to reject any or all tenders without assigning any reason for so doing.

4. Tenderers should tender for each class of billets, roots, chips and sawdust separately per maund of 28 lb. (80 maunds per ton) and each tender must be accompanied by a deposit of Rs 1,000 in currency notes of Rs. 100 each or by a treasury chalan showing the remittance of Rs. 1,000 as deposit into the North Arcot Huzur Treasury at Vellore.

5. The successful tenderer will be sent a sample copy of agreement along with the order accepting the tender. An agreement must be drawn up accordingly on a proper stamp paper, signed by the tenderer and attested by two witnesses and resubmitted to the District Forest officer, South Vellore, for his approval. The agreement will be signed and sent back to the tenderer for registration at his expense in a Registrar's office. It must then be returned to the District Forest officer for file in his office. Until the tenderer has furnished security and has returned the agreement after registration, no sandalwood will be delivered to him.

6. The contractor will be informed at intervals, by registered post acknowledgment due, of consignments of sandalwood being ready at the depot.

He must pay for and remove such consignments within 10 days of receipt of such notice, payment therefor being made into the Huzur Treasury at Vellore. Failure to pay within the specified time will render the deposit of Rs. 1,000 liable to be forfeited, and the consignment and all subsequent consignments of sandalwood sold upon at the risk of the contractor. In such case the contractor will not only forfeit the deposit already furnished by him but will also be liable for any loss accruing by such resale, and will not be entitled any profit that may result. A demurrage of Re. 1 a day will be charged for any quantity of sandalwood not taken delivery of after the specified time of 10 days.

7. The sandalwood will be weighed, as it is at the depot in the presence of the purchaser or his accredited agent and no further cleaning will be undertaken by the Forest Department or purchasers previous to weighment; the classification, cleaning, and weighment as carried out by the Forest Department must be accepted.

In the event of the purchaser's failure to take delivery of the sandalwood on the due date, no further weighment will be made, i.e., no drygas will be allowed and the weight recorded at the time of sale (which is the weight recorded immediately after final cleaning and that intimated to the purchaser in the notices of consignments being ready) must be accepted by him.

8. Further particulars can be had on application to the undersigned.

	Description.	Quantity.
(1) Billets	I Class. II " III " IV "	About 100 tons.
(2) Roots	I " II "	
(3) Chips		
(4) Saw dust		

North Arcot Collector's Office, South Vellore, Forest Branch, 16th March 1914.

T. CLEAR,
District Forest Officer, Vellore South.

TENDERS FOR REPAIRS TO UTTARAMERUR CHITTERI.

Notice is hereby given that sealed tenders will be received and opened by the Executive Engineer or any agent deputed by him up to noon of the 15th May 1914, for the execution of the works noted below :—

	Rs.
Repairs to bund and masonry works of the Uttaramerur Chitteri, Imperial No. 537	9,040

2. The amount of earnest-money to be deposited along with each tender is Rs. 200, failing which the tender will not be valued. The earnest-money of those tenders not accepted will be returned immediately.

3. Tenders should be sent in sealed covers superscribed "Tender for the work" the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in Public Works Department Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub-Divisional offices.

6. Plan and specification may be seen on application at the Chingleput Division Office on all working days between the hours of 12 A.M. and 4 P.M.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding power-of-attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form.

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest-money will be forfeited.

10. The work should not be sub-let.

11. Date of completion of work, 30th September 1915.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in Public Works Department Form K-1 and gives the description and quantity of the several items of work to be done.

Repairs to bund and masonry works of Uttaramerur Chitteri tank, Imperial No. 537.

Quantity or number.	Description of work.	Unit.
314,763 c.ft.	Earthwork including sectioning, etc., complete	1,000 c.ft.
14,981 s.ft.	Removing prickly-pear including destroying	100 s.ft.
0.136 "	Removing bushes	100 "
37,852 s.ft.	Gravelling including ramming, etc., complete	100 s.ft.
14,462 "	Roughstone work, new	100 "
3,000 "	Removing and repacking old stones	100 "
27,500 s.ft.	Planting kurkal including watering for three months	100 s.ft.
2,200 c.ft	Earthwork for foundation	1,000 c.ft.
180 s.ft	Plastering with surki mortar, 2 coats	100 s.ft.
300 s.ft.	Country brick work in mortar	100 s.ft.
1,100 s.ft.	Glazing and pointing with surki mortar	100 s.ft.
	Petty repairs to sluices and calinguishs	L.S.
	Mukkurai sluice	
	Examining and repairing the barrel of sluice in front	L.S.

N.B.—The rates should not include seigniorage charges.

27th March 1914.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

TENDERS FOR IMPROVEMENTS TO TIRUPATI WATER WORKS.

NOTICE is hereby given that sealed tenders will be received at the office of the Executive Engineer, North Arcot division, up to 15th May 1914, for improvements to Tirupati water works—estimate Rs. 2,55,000, portion available for contract about Rs. 53,000.

2. The following documents can be seen in the Division office on any date up to 14th May 1914:—

(i) A complete set of drawings showing the dimensions of the proposed work and, so far as necessary, details of the various parts.

(ii) A complete specification of the work to be done and of the materials to be used.

3. The tender should be superscribed with the name of the work tendered for, in default of which tenders will be rejected.

4. The Executive Engineer reserves to himself the right of rejecting any or all the tenders without assigning reason for so doing.

5. Tenders should specify separate rates for each item of the abstract estimate. Tenders quoting an equal per cent. above or below estimate rates are liable to be rejected.

6. No claims on account of seigniorage will be considered unless supported by receipts from the Civil Department.

7. Tenders containing erasures will be rejected.

8. The contractor must certify that the rates tendered by him are the rates found to be sufficient after visiting the site of the work.

9. Contractors should note in their tenders for earth-work initial rates for extra lead and lift and for scarifying separately.

10. Contractors should state a date on which they will start work.

11. Each tender should specify the time within which the contractor agrees to complete the work. The time specified will be taken into account when considering the tenders.

12. A bonus of 5 per cent. of the estimate will be given if the contractor completes the work before the time-limit agreed on, and if the Executive Engineer is satisfied that the contractor has been prompt and energetic in carrying the work to completion satisfactorily.

13. A sum of Rs. 1,000 will have to accompany each tender as earnest money.

14. The successful tenderer will have to execute an agreement in Public Works Department E-1 Form.

ABSTRACT ESTIMATE FORM.

Constructing the proposed extension of the gallery.

Quantity.	Description of work	Per
289,620 c. ft.	Earthwork excavation	1,000 c. ft.
27,200 „	Cross lining	100 c.ft
13,500 „	Filling with coarse sand screened to eliminate all fine particles passing a 60 mesh.	100 „
243,220 „	Filling in with excavated earth	1,000 c.ft.
13,033 „	Ramming with earth over the trench	1,000 „
	Trimming, dressing slopes of land including watering	L.S.
2,400 l.ft.	Laying 9" stoneware pipes with open joints	per foot.
1 No.	Constructing a masonry well 8 feet diameter to a depth of 27·37 feet the top formed with planks, etc., complete.	Vide details below.
1 No.	Wooden cover with 1" plank including manhole door lock joints, etc., complete with painting for experimental well, 12' diameter. Fixing stoneware pipe into the masonry well.	L.S.
1,700 L.ft.	Ordinary steel paling fence No. F 311, 4½ feet in height, including carriage height, customs, etc., complete as per Bayliss Jones Bayliss & Co's (Limited) catalogue.	Per foot.
	Shoring with planks	L.S.
	Pumping charges during construction of gallery including charges to take engines and pump to and fro etc., complete	„
	Conserving the site during construction of gallery, leveling the site after the work is finished and constructing temporary working sheds, etc.	„

Constructing a well 3' diameter.

54 feet.	Deep sinking 8 feet diameter well	1 foot deep.
1,246 s.ft.	Brick in surki mortar with weep holes	100 s.ft.
1,870 s.ft.	Plastering with cement ½" thick	100 s.ft.
1 No.	Wooden curb for 8 feet diameter well	100 s.ft.
1 No	Wooden cover with 1" plank including manhole door and lock joints, etc., complete with painting for 3' well.	Each.
		L.S.

Laying 16" cast iron pipes from head works to service reservoir.

2,926,981 c.ft.	Earthwork excavation in gravel including refilling for 16" cast iron pipes from head works to service reservoir.	1,000 c.ft.
60,160 s.ft.	Laying 16" cast iron pipes with bends, etc	100 s.ft.
4 104 Nos	Lead joints for 16" cast iron pipes	L.ft.
12 „	„ 6" „ „	Each
1 „	Fixing 16" sluice valve including masonry pit 10' deep	„

Number of Quantity.	Description of work.	For
6 No.	Fixing 10" sluice valves including masonry pit 8' deep	Each.
1 "	" 10" " " 5' deep	"
1 "	" 10" " " 3 deep	"
6 "	" 5" sluice valves including masonry pits	"
6 "	" air valves including masonry pits	"
	Steering with planks and at place where necessary	L.S.
	Pumping charges during laying 10" pipes across the river and other places where necessary.	L.S.
2 "	Masonry culvert across Madras and Southern Mahratta Railway line	Each.
	Fixing charges for connecting 10" cast iron pipes with the existing masonry well and service reservoir.	L.S.
	Connecting the proposed 10" cast iron pipe to the existing venturi meter	L.S.

Value pit for 10' deep.

	Earthwork	L.S.
40 c.ft.	Concrete brick in mortar	100 c.ft.
270 "	Brick work in chunam	100 "
151 sq. ft.	Cement plastering ½" thick	100 sq.ft.
39 c.ft.	Cut-stone	C.ft.
No. 6.	¾" wrought iron steps similar to No. 226, page 93 of Messrs. Hum Baker & Co.'s catalogue, fourth edition, dated January 1908.	Each.
" 1.	Wooden cover for pit	"
	Fixing sluice valve	L.S.

Value pit for 8' deep.

	Earthwork	L.S.
40 c.ft.	Concrete brick in mortar	100 c.ft.
243 c.ft.	Brickwork in chunam	100 "
144 sq. ft.	Total cement plastering 1" thick	100 sq.ft.
39 c.ft.	Cut-stone	C.ft.
No. 6.	¾" wrought iron steps similar to No. 226, page 93 of Messrs. Hum Baker & Co.'s catalogue, fourth edition, dated January 1908.	Each
" 1.	Wooden cover for pit	"
	Fixing sluice valve	L.S.

Value pit for 6' deep.

	Earthwork	L.S.
40 c.ft.	Concrete brick in mortar	100 c.ft.
162 c.ft.	Brickwork in chunam	100 "
108 sq.ft.	Cement plastering ½" thick	100 sq ft.
39 c.ft.	Cut-stone	C.ft.
No. 3.	¾" wrought iron steps similar to No. 226, page 93 of Messrs. Hum Baker & Co.'s catalogue, fourth edition, dated January 1908.	Each
" 1.	Wooden cover	"
	Fixing sluice valve	L.S.

Value pit for 5' deep.

	Earthwork	L.S.
40 c.ft.	Concrete brick in mortar	100 c.ft.
135 c.ft.	Brickwork in chunam	100 "
90 sq.ft.	Cement plastering ½" thick	100 sq ft.
39 c.ft.	Cut-stone	C.ft.
No. 3.	¾" wrought iron steps similar to No. 226, page 93 of Messrs. Hum Baker & Co.'s catalogue, fourth edition, dated January 1908.	Each
" 1.	Wooden cover	Each.
	Fixing sluice valve	L.S.

F. W. CORNWELL,
Executive Engineer, North Arcot Division.

3rd April 1914.

NOTICE OF SALE OF GOVERNMENT SALT.

The public are hereby informed that about 8,735 maunds of light salt manufactured in the Model Saltern factory at the Ennore Circle during 1913 will be sold by public auction by the Assistant Commissioner of Salt and Abkari Revenue, Chingleput sub-division, at the office of the Inspector, Madras Depot Circle, on 29th April 1914 subject to the following conditions.

2. The salt will be sold in lots of 1,200 maunds or thereabouts subject to alterations at the time of sale.

3. The bids at the auction will be for a maund exclusive of duty.

4. Each bidder must deposit Rs. 100 before the commencement of the sale.

5. The deposit will be returned to unsuccessful bidders as soon as possible after the auction is over.

6. The salt must be removed within three months from the date of purchase and not less than 2 monads should be removed at a time. The purchaser should abide by the departmental rules in force with regard to sale and removal of salt and incur all charges regarding to weighment, bagging and check-weighmark.

7. The sale will be subject to confirmation by the Commissioner who may either accept or reject the final bid at his discretion; such confirmation will tantamount to the acceptance of the bid.

8. The deposit of the successful bidder will be retained as security for the due removal of the salt within the time allowed. If the quantity purchased is removed within the time allowed, the deposit will either be returned or taken in part payment of the charge on account of the cost price due on the quantity that may be last removed by him from the factory.

9. If the salt is not removed from the factory within the time allowed, the deposit will be forfeited to Government and the salt resold at the purchaser's risk.

10. The purchaser shall, immediately on the acceptance of his bid being intimated to him, execute an agreement binding himself to abide by the aforesaid conditions failing which the deposit will be forfeited and the acceptance of the bid cancelled.

11. The prescribed form of agreement can be seen at the offices of the Inspectors, Ennore and Madras Depot circles.

Salt, Abkari and Customs Department, Chinglepat Sub-division, 6th April 1914.

MIR RIAZUDDIN SAHIB,
Ag. Assistant Commissioner.

TENDERS FOR THE SUPPLY OF KHAKI DRILL AND TURBAND CLOTH TO THE SALT, ABKARI AND CUSTOMS DEPARTMENT.

SEALED tenders will be received up to 12 noon on Wednesday, the 6th May 1914, by the Board of Revenue (Separate Revenue), Madras, for the supply of 44,800 yards of khaki drill and 6,600 yards of khaki turband cloth of local manufacture more or less.

2. Tenders should be addressed to the Secretary to the Board of Revenue (Separate Revenue), and should be superscribed "Tenders for the supply of khaki drill or khaki turband cloth," as the case may be.

3. Each tender should be specifically for the supply of either khaki drill or khaki turband cloth and should be accompanied by a sample of the article, which must be similar, in material and colour, to the cloth now in stock, which may be seen at the Tondiarpet Storehouse. The tenderer should state the price at which he is prepared to supply the articles.

4. Each tender for the supply of khaki drill should be accompanied by a deposit of Rs. 200 and each tender for the supply of khaki turband cloth by a deposit of Rs. 100. The deposit may be in cash or in Government Promissory notes. The deposits will be returned to the tenderers whose tenders are not accepted.

5. The khaki drill must be 27"/28" wide and 14 lb. in weight per piece of 40 yards and the turband cloth 36" wide and 12 lb. in weight per piece of 50 yards. The last year's accepted rates are 5 annas 9 pies and 3 annas 5 pies per yard, respectively.

6. The Board reserves to itself the right of rejecting all or any of the tenders without assigning any reason for so doing.

7. As soon as the acceptance of their tenders is notified, the successful tenderer or tenderers for khaki drill and turband cloth will be required to deposit a further sum of Rs. 300 in respect of the contract for khaki drill, and Rs. 200 in respect of that for turband cloth, which, together with the initial deposit required under condition 4 of this notice, will be held as security for the due fulfilment of the contracts.

8. The successful tenderer for the supply of khaki drill will be required to sign an agreement binding himself to supply the required quantity of cloth within 4 months from the date of execution of his agreement, at the rate of not less than 5,000 yards a week, commencing from the 4th week in May 1914. The successful tenderer for the supply of khaki turband cloth will be required to sign an agreement undertaking to deliver the whole quantity required within four months from the date of execution of his agreement, commencing to deliver from the 4th week in May 1914, not less than 1,000 yards of khaki turband cloth per week. Failure to fulfil the agreement will entail forfeiture of the deposit.

9. Copies of the form of agreement may be seen at the office of the Board of Revenue (Separate Revenue), Chepauk, Madras.

Board of Revenue (Separate Revenue), Chepauk, 30th March 1914.

E. F. THOMAS,
Ag. Secretary.

LIST OF UNCLAIMED GOODS LYING IN THE PORT TRUST PREMISES.

NOTICE is hereby given that the undermentioned packages remaining unclaimed in the Trust's premises will be sold by public auction, under section 68 of the Port Trust Act II of 1905, if not cleared within ten days from the date of this notice.

2. Goods advertised by the auctioneers for sale will not be permitted to be withdrawn by the owners of such goods, except on payment of a deposit sufficient to cover harbour dues, storage and other charges due thereon.

3. The goods will be sold on the distinct understanding that the purchase price is exclusive of the customs duty.

4. Delivery of purchased unclaimed goods will not be allowed unless the purchaser presents a customs bill of entry and a receipt from the auctioneers showing the purchase money to have been paid.

Vessel's serial number and lot number	Marks and numbers	Number of Packages.	Descriptions and contents.	Customs Duty.
3/61	*Nil* for "P" over "G"	1	Barrel, empty	5 per cent
62	*Nil*	4	Barrels empty	5 "
63	*Nil* for "GHC" between two inverted strokes	1	Piece, iron casing	5 "
64	*Nil* for a diamond with "S. L. E." in the centre, "L" on the left below, "&" at bottom and "Co." on the right below.	2	Crates, empty	5 "
257/66	Greaves Cotton & Co. over MT 83 and M P S	11	Cases, wearing machine component parts	Free.
264/66	*Nil* for Exile blue	1	Steel mill	1 per cent.
281/67	*Nil*	6	Rails, steel	1 "
51	A diamond with "T" on the left above, "66" in the centre and "N" and "Co." on the left and right below.	2d	Drums, carbident calcium	5 "
315/69	*Nil* for M	2	Wheels, cast iron	5 "
70	A diamond with "S" and "K" on the left and right above and "H P & Co." in the centre	1	Case, twist bearing oil	5 "
101/11	A B C	1	Drum, empty	5 "
12	*Nil* for a diamond with "C B" over "H S F" in the centre	1	Wheel, cast iron, small	5 "
142/73	*Nil* for a diamond with "C B" over "S K" in the centre	2	Wheels, cast iron	5 "
133/74	*Nil* for M S M S	6	Iron casting	5 "
76	A triangle with "N J" in the centre	1	Case, sulphur matches	5 "
76	*Nil* for M S M B	4	Iron plates	1 "
163/77	*Nil*	4	Bundles, iron tubes	1 "
78	*Nil* for M	1	Piece, bent pipe steel	5 "
147/80	*Nil*	5	Tubes iron	1 "
106/81	*Nil*	2	Bundles, iron bars	1 "
82	V S A B over M S K & Co.	1	Case, sulphur matches	1 "
27/85	*Nil* for diamond with "1858" over "R A J A" in the centre.	1	Steel joist	1 "
104/84	S I R	4	Fat sleepers	1 "
85	*Nil* for S I R	2	Bundles, forming bars	1 "
83/86	A triangle with "S I R" in the centre	1	Case, sulphur matches	1 "
72/87	*Nil*	4	Tubes, iron	5 "
12/88	*Nil* for a diamond with "A" in the centre	1	Cask, empty	1 "
89/89	*Nil*	1	Drum, for black japan	5 "
90	A diamond with "1876" over "V K E S" in the centre.	1	Case, black paint, boot polish and metal polish	5 "
91/91	*Nil*	4	Crates, expanded metal	5 "
27/93	*Nil*	2	Bundles, galvanized plain sheets	1 "
618/94	*Nil* for a diamond with "S I R" in the centre, "J" on the left below, "W" at bottom and "H" on the right below.	4	Bundles, iron tubes	1 "
102/95	*Nil*	2	Iron bars	1 "
96	*Nil*	1	Cask, empty	5 "
96/97	*Nil*	13	Bundles, loose galvanized sheets	1 "
98	*Nil*	1	Case, gum and soldering fluid	5 "
99	*Nil*	1	Case, sand	5 "
100	*Nil* for 1884	1	Drum, linseed oil	5 "
101	*Nil* for a diamond with "18" over "96" in the centre and "Colombo" at bottom	2	One cask, empty and the other coal tar	5 "
102	*Nil* for a diamond with "Bangalore" in the centre	4	Pieces, iron building materials	1 "
Unknown/103	*Nil*	4	Lady stones	5 "
104	A diamond with "M A C" over "4484" in the centre.	2	Pipes, cast iron	1 "
105	*Nil*	1	Joint	1 "
106	A triangle with "S" on the left, "T on the top" "B O C O Y" in the centre, "W" on the right and "H F L" at bottom.	1	Plate, steel tank with holes at ends.	5 "
107	*Nil* for Safefly over 13221	4	Bundles, galvanized iron sheets	1 "
108	*Nil*	7	Bundles, tubes	1 "
109	*Nil*	44	Tubes, iron	1 "

Vessel's serial number and list number	Marks and numbers.	Number of packages.	Description and contents.	Customs duty.
Unknown/ 110.	*Nil*	4	Bars, angle iron	1 per cent.
111	*Nil*	32	Rods, iron	1 "
112	*Nil*	1	Iron channel	1 "
113	*Nil*	5	Bundles, iron rods	1 "
114	*Nil*	48	Sheets, expanded metal	5 "
115	*Nil*	6	Sheets, zinc plain	5 "
116	*Nil*	2	Jaggle bars iron	5 "
117	*Nil*	4	Bars, iron	1 "
118	*Nil*	1	Bundle, iron bridge-work pieces	1 "
119	*Nil*	4	Bundles, galvanized sheets	1 "
120	*Nil* for Sanally over 12223	2	Iron couplings	5 "
121	*Nil*	2	Iron chains	5 "
122	*Nil*	1	Iron bar	1 "
123	*Nil*	1	Wheel pully	Free.
124	*Nil*	1	Valve, cast iron	5 per cent.
125	*Nil*	1	Casting	5 "
126	*Nil*	1	Bundle, mail mon plates	5 "
127	*Nil*	2	Castings	5 "
128	*Nil*	5950	Fire-bricks	5 "
129	Bearded Dongall	104	E.W. pipes	5 "
130 250	*Nil*	84	Fire bricks	5 "
251 252	Bearded Globey	2420	Do.	5 "
253	Bony over Bridge	92	E.W. pipes	5 "
253 253	*Nil*	1	Case, Gamages magical harp	5 "
254	A diamond with "M" in the centre and "16" on the right	1	Case, books	Free.
255 256	*Nil* for L E & P	1	Cases, medicines	Rs. 5-5-0
41 138	*Nil*	3	Tin, sample brown sugar	2 per cent.
256 257	Parry & Co	1	Case, sample sugar	5 "
258	Mercantile Bank	1	Do.	5 "
259	A S S Co., Ltd.	1	Case, biscuits	5 "
260 260	*Nil* for 15	1	Tin, biscuits	5 "
261	*Nil*	1	Case, confectionery	5 "
262	*Nil*	1	Case, plums	5 "
263	*Nil*	2	Bags, cube loaf sugar and Marrow fat peas.	5 "
264	"A M & Co." over "B K"	3	Cases, salmons	5 "
265	B S A & Co.	1	Case, salmons	5 "
266	D S O & Co	1	Case, empty	5 "
267	A triangle with "H I S." in the centre, "H S K & Co." at bottom and "4156" on the right.	1	Case, biscuits	5 "
268	A diamond with "V" and "B" on the left and right above, "864" in the centre and "605" on the right.	1	Cask, fire bricks	5 "
269 270	*Nil*	1	Case, medicines	5 "
271	A diamond with "3181" in the centre, and "M" and "B" on the right and left below	1	Case, empty	5 "
272 273	*Nil*	1	Case, peas	5 "
274 275	C. & Co., Ltd.	1	Keg wire nails	1 "
276 277	*Nil* for a diamond with "B W M" in the centre	1	Case copper holder sprayer	5 "
278	*Nil*	1	Cask, cement	5 "
279	*Nil*	1	Keg, paint	5 "
280	B & Co	2	Cases, candles	5 "
281	A diamond with "S" on the left above, "M" at the top, "S" on the right above, "1914" in the centre and "B" and "Co." on the right and left below.			
282	*Nil*	1	Case, eight pieces Hegeoba Antifriction metal.	5 "
283	*Nil*	1	Plane, spoiler	5 "
284	"W B" over "C"	4	Cases, tartaric acid crist	5 "
285	"H I S" over "Champion Reef"	3	Case, preserved meat	5 "
286 287	*Nil*	1	Crate Scotch oat meal	5 "
288	B & Co.	1	Case, books	Free
289 290	A diamond with "W" and "H" on the left and right above, "1346" in the centre, "B" and "P" on the left and right below "K" at bottom and "9" on the right	1	Bale, straw boards	5 per cent.
291 292	"K C M" over "N A D I A H"	1	Case, American gas lamp	5 "
293	*Nil* for a diamond with "J" and "G" on the left and right above and "6590" in the centre.	5	Boxes, nuts	1 "
294 295	*Nil*	1	Case, empty	5 "
296 297	A diamond with "C" and "A" on the left and right above, "E E E" over "Q Q Q" over "M" in the centre	1	Case, advertising matters	5 "
298	*Nil* for a diamond with "N" in the centre.	5	Bundle, buckets	5 "
299 300	*Nil* for diamond with "VHG" in the centre	1	Kegs, paint	5 "
301	A diamond with "BM" in the centre and 7 on the right	1	Case, plaster of Paris	5 "
302 303	THG over & bars	3	Case, monkey brand soap	5
304 305	An oblong with "SCOFN" in the centre.	1	Case, stationery	5

Vessels serial number and list number	Marks and numbers	Number of packages.	Description and contents	Customs duty.
176	An oblong with "DTH" over "P & Co." in the centre and "234" on the right.	1	Case, empty, wooden contents ..	5 per cent.
387/176	CBM & Co. ..	1	Case, candles ..	5 "
178	*Nil*	1	Cask, soda crystls	5 "
443/177	Miss Lider Prat over Commada over Godavari district.	1	Cask in a broken case containg toys, haberdashery Brit'ish printed books and Biblical pictures	5 " Free.
350/178	*Nil* for a triangle with "MEP" in the centre and "310" on the right.	1	Bale, coloured wrapper paper .	5 per cent.
383/179	A diamond with "PLM" in the centre.	1	Keg, white zinc ..	5 "
180	*Nil*	1	Bag, sooji	5 "
181	*Nil*	1	Case, thermometers, etc. ..	5 "
182	*Nil*	1	Case, oatmeal	5 "
Unknown/183	*Nil*	1	Bundle, loose brown paper ..	5 "
184	KPM	1	Piece, spelter	5 "
185	K.B. & Sons over NRB over Kilindini	1	Case, sardines	5 "
186	*Nil* for V.R.C. & Co	1	Cask, Epsom salt	5 "
187/187	*Nil* for N.D.G. & Co.	1	Case, candles	5 "
350/188	*Nil* for Oakes & Co	1	Keg, empty	5 "
189	An oblong with "SP" in the centre and "H&K & Co." at bottom.	2	Casks, wine	5 " Rs. 1-8-0 per gallon.
390/190	Coimbatore	1	Case, printed book	Free
191	*Nil*	1	Bag, bank cards	5 per cent.
192	CR over Bangalore	1	Case, buttons etc.	5 "
193	*Nil* for N&C Co.	1	Bundle, stores	5 "

Office of the Traffic Manager, Madras Port Trust,
Madras, 1st April 1914.

W. W. ROBINSON,
Traffic Manager.

RECOVERY OF WRECKS.

Notice is hereby given, under section 75 of Act VII of 1889, that the undermentioned property has been salvaged within the limits of the Port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charge. Should they fail, the articles will be sold to the following month by the order of the Engineer, Port Trust, Madras :—

Description of articles.	Mark.	Date of recovery.	Place of recovery.
Two flat iron bars	*Nil*	3rd April 1914 ..	Within the Madras Harbour.
Two square iron bars	"	3rd " ..	
Three wheel tyres	A diamond with "S I R." in the centre and "E V C, Nos. 582, 600 and 602 Madras" below	3rd " ..	
One tie iron bar	*Nil*	4th " ..	
Three square iron for axles	"	4th " ..	
One square iron bar	"	4th " ..	
One iron plate, 3½' × 1½'	A six polygon having "M" and "J" on the left and right of the nut above.	4th " ..	
One iron plate, 3½' × 2½'	Do. do.	6th " ..	
One iron plate, 3' × 1'	Do. do.	6th " ..	
One iron plate, 3' × 1½'	Do. do.	6th " ..	
Three cases, contents not known ..	K.B & Co., 1706 and 1764. Madras.	6th "	
Two torn bags containing ground-nuts ..	*Nil*	6th " ..	

சினிமா.

இதன் 1880-ம் வருஷத்திய 7-வது சட்டம் 76-வது செக்ஷனால் அளிக்கப்பட்டிருக்கும் அதிகாரத்தின்படி, மதராஸ் போலீஸ் கமிஷனர் அவர்களால் அனுமதிக்கப்பட்டிருக்கும் நிபந்தனைகளுக்கு உட்பட்டு, கீழ்க்கண்ட இடங்களில் சினிமா நாடகங்கள் நடத்திக்கொள்ள அனுமதி அளிக்கப்பட்டிருக்கிறது என்று இதன்மூலம் தெரிவிக்கப்படுகிறது.

II-7

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		1914-ம் ஏப்	
2 [illegible]	[illegible] ...	[illegible]	3m.
2 [illegible]	Cap.	Cap.	3m.
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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

[*A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.*]

List of New Books published during the Current Quarter.

LEGISLATIVE DEPARTMENT.

LIST No. II OF 1913, DATED 31ST DECEMBER 1913, OF ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. Royal 8vo. Tabul, As. 3–3. (1 s.)

List of Books published from October 1913 to March 1914.

LEGISLATIVE DEPARTMENT.

LIST No. 1 OF 1913, DATED 30TH JUNE 1913, OF ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. 1d. (1a.)

A DIGEST OF INDIAN LAW CASES, VOL. VI (INDEX OF CASES), EDITION 1913. Super-Royal 8vo. Cloth. Re. 1 or 9*d*. (10*a*.)

A DIGEST OF INDIAN LAW CASES FOR 1912. COMPILED UNDER THE ORDERS OF THE GOVERNMENT OF INDIA BY B. D. ROSE, Esq., BAR-AT-LAW. Royal 8vo. Cloth. Re. 2 or 4*s*. 6*d*. (1*a*.)

TABLE SHOWING THE EFFECT OF LEGISLATION IN THE GOVERNOR GENERAL'S COUNCIL DURING 1913. 2*a*. 3*p*. (1*a*.)

VACANCIES.

APPLICATIONS are invited from candidates who have passed the Draftsmen test or the Lower Subordinate test of the College of Engineering, Madras, for the post of an acting Draftsman on Rs. 30 in the office of the Executive Engineer, Godavari Conservancy division, Dowlaishwaram.

Preference will be given to those who have had experience in the Public Works Department.

Godavari Conservancy Division, Dowlaishwaram, 24th March 1914. F. M. WAINRIGHT, *Offg. Executive Engineer.*

APPLICATIONS are invited from duly qualified candidates in the sub-joined form for the post of a First-grade Amin on Rs. 20 permanently vacant in this Court. Preference will be given to non-Brahmans and to those who have passed the Intermediate Examinations in Shorthand and Typewriting and are able to take down to dictation in shorthand judgments and other drafts at a speed of not less than 120 or 130 words per minute. A suitable candidate will be posted to act as a clerk and given the permanent post of First-grade Amin.

Applications should be submitted on or before the 15th April 1914.

(1) Full name of applicant; (2) Nationality and caste; (3) Date of birth; (4) Institutions where educated; (5) Examinations passed including special Tests, (6) Date of passing each examination; (7) Optional subject at the Degree Examination, if any; (8) Class taken in each branch of the B.A. or other Degree Examination (English— Class; Optional language— Class; Optional subject— Class); (9) Class taken in each Technical Examinations with grades; (10) Present and past employment with dates of appointment to and of relief from posts formerly held, (11) Names of relatives in the Public service in the District of South Arcot (degree of relationship should be stated after each name entered in this column), and (12) Remarks

District Court of South Arcot, Cuddalore, 25th March 1914. F. H. HAMNETT, *District Judge.*

WARDEN applicants for employment as Kitchen Steward on Rs. 25 per mensem. The appointment is likely to last for fifteen months with prospect of confirmation. None but qualified non-Brahman candidates need apply. Persons with official experience are preferred.

Applications will be received only up to the 15th April next.

General Hospital, Madras, 25th March 1914. H. KIRKPATRICK, Major, I.M.S., *Ag. Senior Medical Officer.*

APPLICATIONS are invited from duly qualified candidates for a temporary Sub-Overseer's post on Rs. 50 per mensem for three months, for investigation of Tank Restoration works in the Godavari district.

Applications should reach the undersigned before the 15th April 1914.

Rajahmundry, 28th March 1914. R. NARASIMHA AYYANGAR, *Executive Engineer, Tank S. Division, I Circle.*

APPLICATIONS are invited for the post of a Surveyor in the North Salem Forest Division on Rs. 60 per mensem. The appointment is non-pensionable and will continue up to the end of February 1915 and may be renewed for another year. Candidates who have passed the Sub-Overseer and Surveyor's test or the Lower Subordinate's Test of the College of Engineering, Madras, may apply. Preference will be given to those who have had experience in forest work. Copies of testimonials should accompany the applications. The pay of Rs. 60 will cover travelling allowance.

District Forest Officer, North Salem, 26th March 1914. H. A. LATHAM, *District Forest Officer.*

APPLICATIONS are invited from Geological graduates with a knowledge of Telugu for permanent employment as first Assistant Mica Inspector on Rs. 45 with travelling allowance as per Civil Service Regulations.

Nellore, 30th March 1914. R. RAMACHANDRA RAO, *Collector.*

APPLICATIONS are invited from passed Lower Subordinates of the College of Engineering, Madras, as there are at present three permanent vacancies on the eighth grade (pay Rs. 30) in this Circle.

2. Applicants should state their age, experience, length of service and enclose copies of testimonials for information.

3. Applications should reach the undersigned not later than the 15th April 1914.

J. M. M. FARRER, *Superintending Engineer, IV Circle.*

Coimbatore 31st March 1914.

APPLICATIONS are invited for the post of a Minor Irrigation Supervisor on Rs. 120 temporarily vacant for one year in Cuddapah district from candidates who have passed the examinations prescribed for Upper Subordinates of the College of Engineering, Madras. The applicants should state their age, general educational qualifications, the date of the Gazette in which the result of the examinations are published and enclose the certificate of having passed the examination. The applications should be submitted before the 20th April 1914.

E. A. DAVIS, *Ag. Collector.*

Cuddapah Collector's Office,
1st April 1914.

APPLICATIONS from graduates below 25 years of age are invited for the posts of the two probationary Revenue Inspectors on Rs. 35 each in this district. Candidates should possess a fair knowledge of Telugu and state their (1) age, (2) caste, (3) special qualifications, if any, (4) particulars of landed property possessed in the district, and (5) the date and page of the *Fort St. George Gazette* in which their name appears.

R. RAMACHANDRA RAO, *Collector.*

Nellore, 2nd April 1914.

Wanted House Surgeons and House Physicians.

IT has been decided to create 26 appointments of House Surgeon and House Physician to be attached to specified hospitals both in the Presidency Town and in the mufassal. The appointments will carry a salary of Rs. 50 each per mensem and will be tenable for one year—six months as House Physician and six months as House Surgeon. No private practice will be allowed. Free quarters will be provided, if available, subject to certain conditions; but no compensation in lieu of quarters will be paid.

2. Only candidates who have taken a Medical Degree in an Indian University or a registrable medical qualification elsewhere and who are less than 28 years of age need apply. Applications must reach this office not later than the 15th May 1914.

3. Holders of these appointments will not be required to enter Government service subsequently but if they wish to do so a special allowance of 100 marks will be made in their favour in the competitive examination for Civil Assistant Surgeons provided they have spent a year of approved service in these appointments. This concession will also be made to candidates for Civil Assistant Surgeoncies who have studied at a recognized Medical School or College in Europe for one year.

(By order.)

C. A. F. HINGSTON, Captain, I.M.S., *Personal Assistant to the Surgeon-General with the Government of Madras.*

Madras, 3rd April 1914.

THE permanent incumbent having been granted leave preparatory to retirement from Government service on 1st January 1915, applications are invited for the post of Head Clerk in the office of the Superintendent, Civil Veterinary Department, Madras, on a salary of Rs. 65–$\frac{5}{2}$–85. Previous knowledge of the routine work of a Government office and ability to manage an office containing at least eight other men are essential.

Applications from experienced men only will be considered, and they should reach the office of the undersigned on or before 25th April next.

F. WARE, *Superintendent, Civil Vety. Dept.*

Madras, 4th April 1914.

APPLICATIONS are invited from candidates who have passed the Lower Subordinates Test or the old Draftsmen Test of the College of Engineering, Madras, for appointments as temporary draftsmen, in the III Circle, on salaries varying from Rs. 30 to Rs. 65 per mensem.

2. Men with previous experience of office work will be preferred.

W. J. J. HOWLEY, *Superintending Engineer, III Circle.*

Bellary, 4th April 1914.

PRIVATE ADVERTISEMENTS.

I INTEND to move the High Court on or after 15th April 1914 to be admitted as a Vakil thereof.

Rajahmundry, 13th March 1914. A. NARAYANA.

NOTICE.

THE Administrator-General of Madras hereby gives notice that he is administering from 1st April 1914 the Estate of A. G. Muhammad Ghouse Sahib deceased, late of Madras, under a grant of Letters of Administration made to him on the 10th March 1914 by the High Court of Madras and that all persons having claims against the said Estate as creditors, next of kin, legatees, or in any other manner whatsoever should prefer their claims to the said Administrator-General on or before the 15th May 1914, after which date he will proceed to make a distribution of the assets of the said Estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction

Administrator-General's Office,
Madras, 8th April 1914.

C. E. ODGERS,
Administrator-General of Madras.

NOTICE.

THE Administrator-General of Madras hereby gives notice that he is administering from 3rd April 1914 the Estate of Gosar Dignum deceased, Teanur, late of Tumkur Road, Bangalore, under a grant of probate made to him on the 11th March 1914 by the High Court of Madras and that all persons having claims against the said Estate as creditors, next of kin, legatees or in any other manner whatsoever should prefer their claims to the said Administrator-General on or before the 15th May 1914 after which date he will proceed to make a distribution of the assets of the said estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction

Administrator-General's Office,
Madras, 6th April 1914.

C. E. ODGERS,
Administrator-General of Madras.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act, 1913, and in the matter of the Indian Sperm Bank, Limited.

Advertisement for Creditors.

THE creditors of the abovenamed Company are required on or before the 16th day of May 1914 to send their names and addresses and the particulars of their debts or claims, and the names and addresses of their attorneys (if any) to J. Sanders Slater, Esq., of Bombay, the Official Liquidator of the abovenamed Indian Sperm Bank, Limited, at the registered office of the said Company at Apollo Street, Fort, Bombay, and if so required by notice in writing from the Official Liquidator, are in person or by their attorneys to come in and prove their said debts or claims, as shall be specified in such notice, or in default thereof they shall be excluded from the benefit of any distribution made before such debts or claims are proved.

The 25th day of June 1914, at 10-30 o'clock in the forenoon at the said registered office of the Company at Apollo Street, Fort, Bombay, is appointed for hearing and adjudicating upon the said debts and claims.

Dated this 7th day of March 1914.

A. M. KAJIJI,
Prothonotary, High Court.

BANK OF MADRAS

THE following appointment in the Bank's Staff is hereby notified:—

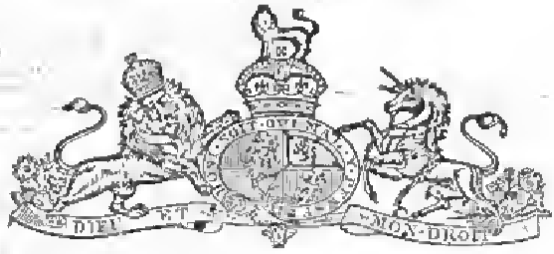
Mr. W. R. T. Mackay to be Joint Inspector of Branches, *vice* Mr. H. C. Williamson granted leave

(By order of the Directors.)

G. W. BLACK,
Ag. Secretary and Treasurer.

Madras, 14th April 1914.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 14, 1914. [Price, 6 as. 6 pies.

ADMINISTRATOR-GENERAL'S HALF-YEARLY SCHEDULES OF ESTATES,

PREPARED UP TO

31ST DECEMBER 1913,

UNDER

SECTION 44 OF ACT II OF 1874.

SCHEDULE of all SUMS of MONEY set apart and retained

Amounts in the custody of the Accountant-General of Madras under the

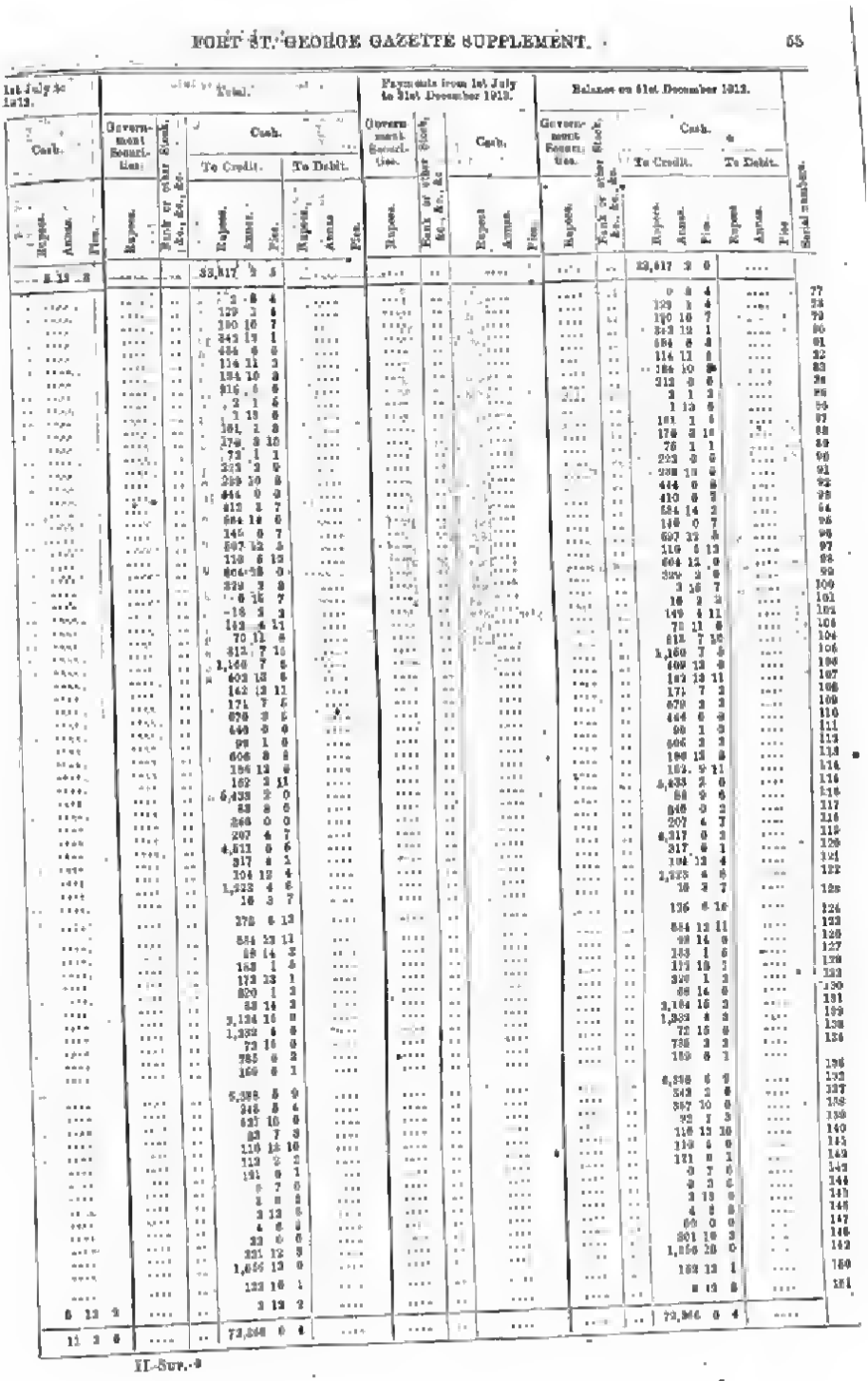
Serial number.	ESTATES.	Date of Administration.	Balance on 30th June 1913.						Receipts from 31st Dec.	
			Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.				Government Securities.	Bank or other Stock, &c., &c.
					To Credit.			To Debit.		
			Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
1	Arnel, Lieutenant David	1358 Nov. 28	....	....	1,694	6	3	....	....	....
2	Angelo, Major Frederick	1870 March 28	....	....	621	9	9	....	....	....
3	Atkinson, Henry Gardner	1874 Feb 16	....	....	495	3	3	....	....	....
4	Albert, Life Assurance Arbitration	1875 Sept. 18	....	....	538	5	6	....	....	....
5	Armstrong, Major James Tudor Munro	1877 Jan. 9	....	....	1,281	14	7	....	....	....
6	Antanas, Apothecary Christian Michael	1880 Oct. 2	....	....	42	6	8	....	....	....
7	Allardice Alfred Thomas John	1882 Aug 7	....	....	500	0	0	....	....	....
8	Bryce, Second Lieutenant William	1862 Aug. 17	....	....	38	11	7	....	....	....
9	Brenner, Lieutenant Alexander Robertson	1859 Nov. 28	....	....	939	13	1	....	....	....
10	Braithwaite, Asst. Surgeon William Henry	1851 May 8	....	....	217	2	8	....	....	....
11	Braithwaite, Robert	1859 Aug 18	....	....	185	9	8	....	....	....
12	Birtay, Mrs. Flora	1880 April 24	....	....	368	1	5	....	....	....
13	Bisdree, Lieutenant Charles Napier Gordon	1881 Feb. 6	....	....	227	9	4	....	....	....
14	Brine, Lieutenant Robert William	Do. April 3	....	....	282	12	7	....	....	....
15	Bird, Captain William Cornelius John Fraser	Do. Aug. 13	....	....	217	8	1	....	....	....
16	Barker, Lieutenant Richard	1882 Feb. 17	....	....	87	7	0	....	....	....
17	Bittee Mungapathy Naidu	1884 June 18	....	....	116	14	3	....	....	....
18	Bookey, William Kavanagh	Do. Dec 13	....	....	306	10	8	....	....	....
19	Burke, Assistant Supervisor Mark	1885 Jan 16	....	....	437	11	4	....	....	....
20	Bowyer, Lieutenant George Henry	Do Nov 4	....	....	84	14	10	....	....	....
21	Bagenfield, Captain Charles George	1868 Jan. 11	....	....	415	7	6	....	....	....
22	Barth, Captain D'Urban William Favor	Do Oct. 22	....	....	131	9	7	....	....	....
23	Baskett, George	1880 June 19	....	....	861	6	6	....	....	....
24	Bromhead, Captain Edward	Do. July 23	....	....	318	6	6	....	....	....
25	Boag, Engine-driver Henry	Do. Aug. 23	....	....	109	3	6	....	....	....
26	Barnard Lieut.-Col. William Townsend	1870 Oct 29	....	....	446	11	4	....	....	....
27	Bloomfield, Lieutenant Benjamin Arthur	Do. Dec. 17	....	....	883	4	13	....	....	....
28	Bird, Captain Francis Parke Henry	1872 Feb. 20	....	....	143	5	5	....	....	....
29	Brooks, Christopher Abbott	Do March 28	....	....	1,713	6	1	....	....	....
30	Bayliss, Sergeant Richard	1874 Aug 14	....	....	82	13	8	....	....	....
31	Bayley, Major-General James Walker	1875 do 31	....	....	898	3	8	....	....	....
32	Bishop, Lieut.-Col. Foster Frederick Robert	1880 May 28	....	....	333	10	6	....	....	....
33	Baldry, C. T. A	....	....	....	6	9	9	....	....	....
34	Bertholomew, Francis Madley	1891 Oct. 9	....	....	87	0	3	....	....	....
35	Chambers Lieutenant Aurel Thomas	1844 Jan. 8	....	....	67	0	1	....	....	....
36	Cingert, Lieutenant James	1848 do. 16	....	....	1,814	3	3	....	....	....
37	Carpendale, Lieutenant Percy Maxwell	1850 May. 26	....	....	115	7	7	....	....	....
38	Campbell, Duncan	1852 Feb 20	....	....	121	1	10	....	....	....
39	Cockburn, Roberts	1864 Aug. 29	....	....	40	10	6	....	....	....
40	Clarke, Emiga William Henry	Do. do. 16	....	....	214	6	0	....	....	....
41	Cameron, Lieutenant Macleod	1867 Feb. 27	....	....	1,550	8	9	....	....	....
42	Codrington, Lieutenant Robert	Do. Nov. 28	....	....	373	10	4	....	....	....
43	Cossart, Captain Felopain	1868 Oct. 14	....	....	347	8	5	....	....	....
44	Crampton, Joshua Thomas	1869 June 3	....	....	141	3	4	....	....	....
45	Campbell, Lieutenant John Robertson	Do do. 3	....	....	74	10	4	....	....	....
46	Connor, Corporal William	1869 Aug. 10	....	....	134	8	9	....	....	....
47	Clarke, Thomas	1872 July 17	....	....	896	6	2	....	....	....
48	Cumine, Sergeon-Major Benjamin Smith	Do. Nov. 7	....	....	881	1	0	....	....	....
49	Clogston, Major Herbert Mandsworth	Do do. 19	....	....	1,247	11	6	....	....	....
50	Cornes, Pierce	1873 June 11	....	....	1,856	2	0	....	....	....
51	Campbell, Sub-Conductor William	Do. do. 6	....	....	151	1	5	....	....	....
52	Clarke George Rydall	Do. Nov. 4	....	....	110	12	6	....	....	....
53	Cole, Dr Robert	1847 do 24	....	....	437	13	10	....	....	....
54	Cooke, Francis Alexander	1866 Aug. 7	....	....	2,802	16	6	....	....	....
55	Carew, Robert	1869 June 2	....	....	171	8	6	....	....	....
56	Cunningham, Major William	1870 Jan. 3	....	....	1,643	16	9	....	....	....
57	Clementon, Major Robert Alexander	1872 June 27	....	....	1,428	12	2	....	....	....
58	Clarke, Captain Henry Majendie	Do Nov 28	....	....	864	14	6	....	....	....
59	Conroy, Francis (Overseer)	1873 Sept. —	....	....	140	12	10	....	....	....
60	Coulthart, George William Gardner	1874 May 23	....	....	253	6	1	....	....	....
61	Cumming Captain Robert Holford	1874 Feb. 23	....	....	371	16	2	....	....	....
62	Collins, Surgeon John George	1880 Sept. 24	....	....	164	6	4	....	....	....
63	Cole, Fennell Ashmead	....	....	....	0	7	3	....	....	....
64	Curtis, H. T.	1892 Jan. 8	....	....	2	1	6	....	....	....
65	Clarke, Veterinary-Lieut. Thomas J. H.	Do Mar 2	....	....	....			....	....	....
66	Davidson, Robert	1843 Dec. 31 1843 do 23	....	....	218	18	1	....	....	....
67	Deane, Assistant Surgeon John Thomas	1846 Aug. 28	....	....	243	11	8	....	....	....
68	Dighton, James Richard Alexander	1857 Dec 6	....	....	218	1	2	....	....	....
69	De Havilland Lieutenant John	1862 Nov 3	....	....	532	2	11	....	....	....
70	Dashwood, Captain Roger Delamere	1861 May 31	....	....	126	13	6	....	....	....
71	Dumas, Lawyer Pooday	Do. do 2	....	....	282	1	3	....	....	....
72	Devereux, Captain William Pryce	1862 June 2	....	....	133	6	3	....	....	....
73	Dunn, Sergeant-Major Thomas	1863 May 25	....	....	199	3	8	....	....	....
74	Dunhill, Mark	1867 July 16	....	....	438	6	7	....	....	....
75	D'Rosario, Anthony Joseph	1876 Aug 22	....	....	389	2	8	....	....	....
76	Deasy, Conductor Charles	1887 Sept. 23	....	....	8	4	7	....	....	....
	Carried over	....	....	....	46,651	6	2	....	....	....

for CREDITORS whose claims have been admitted.

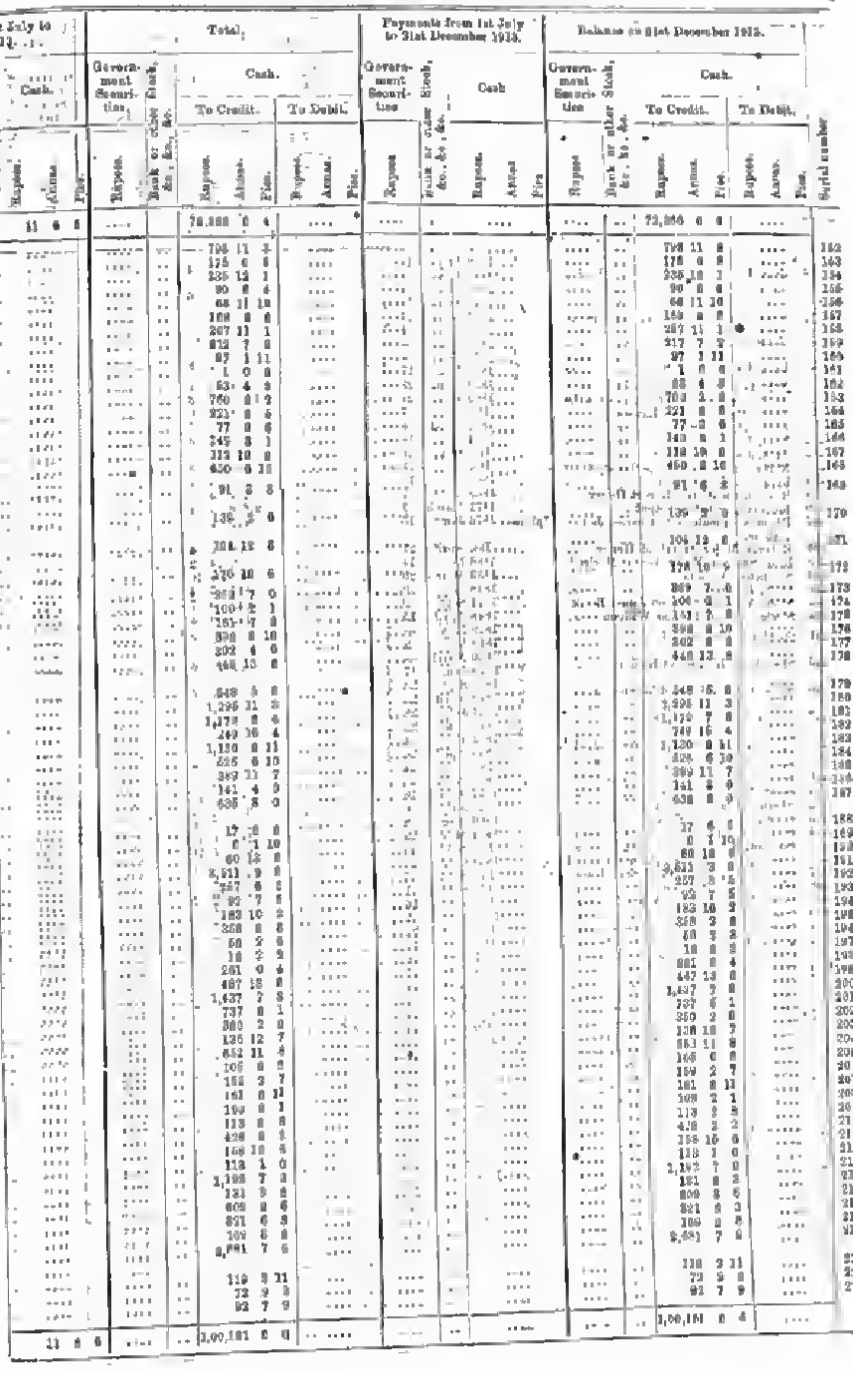
provisions of G. O. No. 1143, Judicial, dated 28th July 1890.

1st July to 1913.			Total						Payments from 1st July to 31st December 1913						Balance on 31st December 1913						Serial number.
Cash.			Government Securities	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities	Bank or other Stock, &c., &c., &c.	Cash.			
					To Credit.			To Debit.									To Credit.			To Debit.	
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	
					1,554	6	8										1,554	6	8				1
					641	8	8										641	8	8				2
					498	3	3										498	3	3				3
					638	8	8										638	8	8				4
					1,861	11	7										1,861	11	7				5
					42	5	5										42	5	5				6
					560	0	0										560	0	0				7
					98	11	7										98	11	7				8
					209	11	1										209	11	1				9
					217	1	8										217	1	8				10
					185	8	8										185	8	8				11
					208	1	8										208	1	8				12
					237	8	4										237	8	4				13
					454	13	7										103	12	7				14
					217	8	1										217	8	1				15
					87	7	0										87	7	0				16
					114	11	8										114	14	8				17
					393	15	8										393	15	8				18
					437	11	4										157	11	4				19
					184	11	10										184	14	10				20
					618	7	6										618	7	6				21
					131	4	7										131	4	7				22
					841	8	4										841	8	4				23
					315	8	8										315	8	8				24
					109	8	4										109	8	4				25
					446	11	4										446	11	4				26
					961	4	11										961	4	11				27
					141	8	5										141	8	5				28
					1,712	0	1										1,712	0	1				29
					92	13	9										92	13	8				30
					458	8	8										458	8	8				31
					331	10	4										331	10	4				32
					8	8	9										8	8	8				33
					37	8	0										81	8	0				34
					37	8	1										81	8	1				35
					1,811	8	3										1,811	8	3a				36
					118	7	7										121	1	10				37
					121	1	10										89	15	3				38
					89	15	3										210	8	0				39
					210	8	0										1,850	8	3				40
					1,850	8	3										373	10	4				41
					373	10	4										347	8	8				42
					347	8	8										141	2	4				43
					141	2	4										74	10	4				44
					74	10	4										109	0	0				45
					109	0	0										398	8	2				46
					398	8	2										881	1	0				47
					881	1	0										1,201	11	5				48
					1,202	11	8										1,856	2	0				49
					1,856	2	0										151	1	8				50
					151	1	8										170	12	6				51
					118	12	6										437	13	10				52
					437	13	10										2,502	15	3				53
					4,002	16	3										177	8	8				54
					177	8	8										1,583	10	8				55
					1,583	10	8										1,428	12	3				56
					1,428	12	3										666	14	5				57
					666	14	5										150	12	10				58
					150	12	10										290	0	1				59
					290	0	1										327	10	8				60
					327	10	8										165	5	4				61
					165	5	4										0	7	3				62
					0	7	3										2	1	8				63
					2	1	8										5	12	3				64
5	12	3			5	12	3										5	12	3				65
					218	10	1										218	10	1				66
					343	11	8										343	11	8				67
					215	1	3										215	1	3				68
					532	2	11										532	2	11				69
					128	13	8										128	13	8				70
					262	1	8										262	1	8				71
					133	5	2										133	5	2				72
					190	9	8										190	9	8				73
					636	8	2										636	8	2				74
					386	2	8										386	2	8				75
					8	4	7										8	4	7				76
5	12	3			33,817	1	6										33,817	1	6				

Serial number.	ESTATES.	Date of Administration.	Balance on 30th June 1818						Receipts from 1st Dec.	
			Government Securities.		Cash.				Government Securities.	
					To Credit.		To Debit.			
			Rupees.	Bank or other Stock, &c. &c.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees	Bank or other Stock, &c. &c.
	Brought forward ..	.. ..	....	....	83 611	6 3	....	....	....	....
77	Dannenmarth, Mrs Ann	1804 April 24	....	....	0	8 4	....	....	....	....
78	Elliot Captain George	1843 Jan. 18	....	....	329	1 4	....	....	....	....
79	Fagar, Lieutenant Henry Thomas	1851 Dec. 21	....	....	190	10 7	....	....	....	....
80	Fgan, Mrs Ann	1846 April 24	....	....	245	10 1	....	....	....	....
81	Eyles Staff Sergeant Christopher	1841 Feb. 6	....	....	304	6 8	....	....	....	....
82	Enright, Conductor James	1847 Jan. 15	....	....	174	11 0	....	....	....	....
83	Elliot Assistant Surgeon William Charles ..	Do Nov. 12	....	....	184	10 3	....	....	....	....
84	Edward, Captain William Wilson	1871 Feb. 21	....	....	216	8 6	....	....	....	....
85	Elsworthy, Thomas Carr	1806 Aug 25	....	....	2	1 5	....	....	....	....
86	Eason, Mrs Margaret Jane	1802 May 26	....	....	1	13 6	....	....	....	....
87	Fraser, Captain Hugh	1848 Nov. 28	....	....	181	1 5	....	....	....	....
88	Freeling, Ensign James Watt	1849 April 29	....	....	179	8 10	....	....	....	....
89	Foote Lieutenant William Morrison ..	1850 do. 9	....	....	76	7 1	....	....	....	....
90	Fennanger, Assistant Surgeon John William ..	1858 July 21	....	....	230	0 9	....	....	....	....
91	Frye, Captain John Percival	Do do. 31	....	....	283	10 9	....	....	....	....
92	Falconer, Captain Crawford	1862 March 7	....	....	444	0 3	....	....	....	....
93	Fisher, Lieutenant-Colonel Thomas James ..	1864 June 13	....	....	410	3 7	....	....	....	....
94	Ford, Staff Surgn.-Major Charles George Edwin	1850 Dec. 8	....	....	884	14 0	....	....	....	....
95	Fraser, Robert Cherry	1866 Jan 10	....	....	146	0 7	....	....	....	....
96	Fitzgerald, Lieutenant John Nugent	1867 April 14	....	....	697	13 6	....	....	....	....
97	Fullerton, Lieut William Robert Eighmtsone.	Do. Oct. 19	....	....	118	8 10	....	....	....	....
98	Fisher, Lieutenant Edwin Harley	1874 March 26	....	....	604	29 0	....	....	....	....
99	Fenn Mrs Georgiana	1862 Feb. 6	....	....	329	0 3	....	....	....	....
100	Frances, Solomon	.. ..	....	....	0	16 7	....	....	....	....
101	Fraser, George Henry	1803 May 5	....	....	18	2 0	....	....	....	....
102	Gray, Ensign Frederick Hudleston	1818 Oct. 29	....	....	149	4 11	....	....	....	....
103	Gantthorpe, Brevet-Major William Maunton ..	1838 June 8	....	....	70	11 8	....	....	....	....
104	Greenhill, St Ledger Murray	1850 April 30	....	....	813	7 10	....	....	....	....
105	Groom, Lieutenant William Tate	Do. Nov. 13	....	....	1,150	7 3	....	....	....	....
106	Grant, Captain Alexander	1861 May 30	....	....	409	13 3	....	....	....	....
107	Gray, James Crump	1863 March 19	....	....	142	13 11	....	....	....	....
108	Gillet, Mr N T	Do. do. 16	....	....	171	7 8	....	....	....	....
109	Grant, Mrs Grace Margaret	1864 May 16	....	....	879	3 5	....	....	....	....
110	Gregory, William Hall	1865 Dec 19	....	....	418	6 0	....	....	....	....
111	Gordon, Lieutenant Francis Drummond ..	Do. March 16	....	....	90	1 0	....	....	....	....
112	Greathurst, Ambrose	Do. Aug 12	....	....	600	8 8	....	....	....	....
113	Guerrieri, Signor Onorato	1867 Jan. 30	....	....	188	13 0	....	....	....	....
114	Gerrard, Captain John	Do April 0	....	....	153	6 11	....	....	....	....
115	Garrett, James George	Do. July 1	....	....	6,438	2 6	....	....	....	....
116	Gohan, George Frederick	1869 do. 6	....	....	88	6 8	....	....	....	....
117	Greenlaw, Lieutenant-Colonel Alexander John.	1871 June 2	....	....	346	0 6	....	....	....	....
118	Gray, Archibald	Do. Aug. 23	....	....	207	4 7	....	....	....	....
119	Grant, Lieutenant-Colonel Charles St. John ..	Do. Nov. 29	....	....	4,817	0 6	....	....	....	....
120	Giles, Lieutenant Robert Brooke	1874 March 26	....	....	817	4 1	....	....	....	....
121	Graham, Frederick William	1879 do. 10	....	....	184	13 8	....	....	....	....
122	Gill, Major Robert	1880 do. 6	....	....	1,223	4 3	....	....	....	....
123	Georgeomeny Maddlar, A.	.. ..	....	....	18	0 7	....	....	....	....
124	Hawke Lieutenant William	1812 July 3 1843 Nov 31	....	....	336	8 80	....	....	....	....
125	Harington, William	1849 July 28	....	....	686	10 11	....	....	....	....
126	Hall, Ensign Frederick George ..	Do Nov 21	....	....	98	14 6	....	....	....	....
127	Hawkins, William Brown	1850 Jan. 31	....	....	159	1 5	....	....	....	....
128	Halbert, George James William	1852 Sept. 28	....	....	172	13 1	....	....	....	....
129	Harris, Lieutenant Alexander Mackay ..	1854 Aug 12	....	....	270	1 8	....	....	....	....
130	Hill, Lieutenant Henry David	1855 Dec. 8	....	....	59	14 9	....	....	....	....
131	Hands, Brevet-Colonel Frederick Wright ..	1857 April 14	....	....	2,184	10 0	....	....	....	....
132	Hopley, Mrs Elizabeth Ann	1858 Nov. 6	....	....	1,338	8 8	....	....	....	....
133	Hill, Mrs Jane	1860 April 19	....	....	70	10 6	....	....	....	....
134	Hands, Lieut. William Eugene Deprilleaux ..	Do. July 24	....	....	786	8 3	....	....	....	....
135	Higginson, Captain Robert Compton Bruce-bridge	1862 Sept 27	....	....	169	3 1	....	....	....	....
136	Herod Surgeon-Major John Andrew ..	Do. Nov 20	....	....	6,380	8 9	....	....	....	....
137	Halkett, Lieutenant Charles Metcalfe ..	1863 April 28	....	....	348	5 6	....	....	....	....
138	Hope, Captain Frederick Harry	1867 Dec. 16	....	....	257	10 0	....	....	....	....
139	Hustler, Pensioned Private William ..	1868 June 23	....	....	20	7 8	....	....	....	....
140	Hall, Francis Edward	1869 Oct 26	....	....	118	15 10	....	....	....	....
141	Hall, Captain Alfred	1871 Feb. 25	....	....	113	3 0	....	....	....	....
142	Hanbury, Captain Charles Edward	1873 do. 20	....	....	121	0 1	....	....	....	....
143	Hindle, Lieut.-Colonel John William ..	1880 Nov. 15	....	....	0	7 0	....	....	....	....
144	Huntly, Mrs Juliana Jane	1872 March 6	....	....	7	0 5	....	....	....	....
145	Harris, Charles Stuart	.. ..	....	....	2	13 0	....	....	....	....
146	Rayford, Miss C T J.	.. ..	....	....	4	8 8	....	....	....	....
147	Hamilton, Captain H S.	.. ..	....	....	66	6 6	....	....	....	....
148	Hastie, Lieutenant Mathew Henry George ..	1805 Feb. 18	....	....	301	12 3	....	....	....	....
149	Ireland Brigadier-General Charles	1809 Jan 10	....	....	1,656	10 0	....	....	....	....
150	James, Captain John	1839 Aug — 1840 Jan. 17	....	....	152	26 1	....	....	....	....
151	Johnson Lie A. F W	1842 Mar. 26	....	....	.....		....	....	....	....
	Carried over ..	.. ..	....	....	72,954	7 11	....	....	....	....



Serial number.	ESTATES.	Date of Administration.	Balance on 30th June 1916				Receipts from 31st June 1916 to 31st December 1916	
			Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.	Cash. To Debit.	Government Securities.	Bank or other Stock, &c., &c., &c.
			Rupees		Rupees Annas Pies.	Rupees Annas Pies.	Rupees	
	Brought forward		....	....	22,354 7 11	....	....	....
182	Johnston, Lieutenant-Colonel John	1856 Nov. 8	....	....	798 11 0	....	....	....
180	Jayne, Captain Alfred	1860 Aug. 10	....	....	276 0 0	....	....	....
184	Jones, Captain Arthur Chawrai	1861 do. 18	....	....	335 12 1	....	....	....
185	Johnson, Assistant Surgeon Samuel Griffith	Do. Oct. 21	....	....	90 5 4	....	....	....
186	Jarvis, Thomas	Do. Nov. 30	....	....	468 11 10	....	....	....
187	James, Samuel	1840 Oct. 27	....	....	389 0 6	....	....	....
188	Johnson, Lieutenant Henry Stephenson	1849 Aug. 24	....	....	297 11 1	....	....	....
189	Jupp, Stanley	1872 do. 22	....	....	812 7 2	....	....	....
190	Kemp, Assistant Surgeon Robert Davidson	1873 Feb. 26	....	....	107 11 11	....	....	....
191	Knoll Francis Edward	1893 Oct. 7	....	....	1 0 0	....	....	....
192	Knowles, Lieutenant John St. John	Do. Aug. 4	....	....	63 4 3	....	....	....
193	Hyard, Lieut. and Adjt. Augustus Villiers	1842 Oct. 28	....	....	765 2 2	....	....	....
194	Lockhart, Walter Elliot	1850 June 28	....	....	221 0 6	....	....	....
195	Lee, Thomas	1864 May 18	....	....	77 0 0	....	....	....
196	Lewin, Major Granville Frederick John	1863 Sept. 7	....	....	140 3 1	....	....	....
197	Lacey, Benjamin William	1870 April 25	....	....	712 10 0	....	....	....
198	Lyall, Robert	Do. Nov. 20	....	....	450 0 10	....	....	....
		1892 March —	....	....	181 8 0	....	....	....
199	Maxton, Captain James	1840 Jan. 16	....	....	0	....	....	....
		1829 Jan. —	....	....	138 0 0	....	....	....
170	MacDonald, Lieutenant Alexander	1847 Feb. 27	....	....	911	....	....	....
		1836 Sept. 27	....	....	1,294 12 0	....	....	....
171	Marklove, Brevet-Captain Robert	1849 April 28	....	....	0	....	....	....
		1841 Aug. 12	....	....	0	....	....	....
172	Morris, Thomas	1843 Dec. 27	....	....	178 10 8	....	....	....
		1840 Sept. 28	....	....	0	....	....	....
173	Money, Lieutenant Rowland William Taylor	Do. Nov. 13	....	....	657 7 0	....	....	....
174	McBain, Mrs. Mary	1854 Oct. 14	....	....	1,207 2 1	....	....	....
175	McTaggart, John	1867 July 16	....	....	481 7 2	....	....	....
176	Mathew, Lieutenant Richard	1858 Dec. 27	....	....	807 9 11	....	....	....
177	Mackinnon, Captain Donald William	1860 May 3	....	....	302 8 6	....	....	....
178	MacDonald, Lieutenant Charles Edward William Chambers		....	....	443 13 8	....	....	....
179	Mackechnie, Lieutenant Donald	Do June 30	....	....	0	....	....	....
180	McNeil, Lieutenant Malcolm	1862 do. 26	....	....	349 2 3	....	....	....
181	Metcalfe Captain Dalrymple	1863 Aug. 13	....	....	1,208 11 8	....	....	....
182	Miller, Captain Thomas Hamilton Lindsay	1866 March 9	....	....	1,170 7 8	....	....	....
183	Middleton, Major John Charles	1872 Nov. 23	....	....	249 10 4	....	....	....
184	MacCarthy, Charles D	1873 Aug. 4	....	....	1,150 6 11	....	....	....
185	Morgan, Henry	1874 Oct. 23	....	....	628 6 10	....	....	....
186	Moorcroft's Charge, Thaphahaldy Chathur	1878 April 4	....	....	869 12 7	....	....	....
187	MacDonald, Lieut.-Col. (Brigadier-General) George Gordon	1886 Jan. 12	....	....	141 4 0	....	....	....
			....	....	625 8 0	....	....	....
188	McCally Lieutenant-Colonel Alexander	1891 del. 13	....	....	17 11 1	....	....	....
189	Mercer John Crosby	1893 March 11	....	....	0 3 10	....	....	....
190	Nobel, Lieutenant G. W.	1829 do. 11	....	....	80 13 0	....	....	....
191	Nicolay, Captain Thomas Frederick	1851 Feb. 17	....	....	8,311 3 5	....	....	....
192	Nicholls Lieutenant Henry James	1858 March 8	....	....	287 8 5	....	....	....
193	Nelson, Lieutenant Robert	1869 Nov. 6	....	....	92 7 5	....	....	....
194	Norton, Raymond Thomas	1871 Feb. 13	....	....	183 10 2	....	....	....
195	New, William Henry	1873 Nov. 29	....	....	352 8 0	....	....	....
196	Noll, Mrs. Annamah	1873 Oct. 10	....	....	50 8 1	....	....	....
197	Nedham, Lieutenant Robert Bird	1889 do. 8	....	....	15 2 0	....	....	....
198	Oakes, Captain Thomas George	1840 June 6	....	....	281 8 3	....	....	....
199	Oliver George	1826 do. 8	....	....	467 13 6	....	....	....
200	O'Laughlin Patrick	1860 Aug. 16	....	....	1,437 7 3	....	....	....
201	O'Connor, Michael	1867 do. 27	....	....	737 8 1	....	....	....
202	Orr Alexander	1869 July 28	....	....	350 2 0	....	....	....
203	O'Flynn James Thomas	Do. do. 8	....	....	1,236 10 7	....	....	....
204	Osborne, Quartermaster Francis William	1874 July 30	....	....	862 11 3	....	....	....
205	Onslow Captain Hamilton Crowley	1878 April 26	....	....	104 0 6	....	....	....
206	Oakes, Major Augustus Richard	1879 Jan. 9	....	....	189 2 7	....	....	....
207	O'Brien, John P	1895 Aug. 4	....	....	181 6 11	....	....	....
208	Preston, Captain William	1829 May 9	....	....	109 2 1	....	....	....
209	Parton Lieutenant Wrenn James	1849 Feb. 13	....	....	113 4 6	....	....	....
210	Pollew Lieutenant the Hon'ble Percy Taylor	Do do. 10	....	....	428 2 2	....	....	....
211	Perreau, Montague William	1852 May 28	....	....	188 15 8	....	....	....
212	Pelsey, Assistant Surgeon James Edward	1858 Sept. 10	....	....	118 1 6	....	....	....
213	Power, Lieutenant Henry Frendergast	1858 June 23	....	....	1,192 7 0	....	....	....
214	Pigeon, Captain Charles Daniel	1861 July 16	....	....	121 8 8	....	....	....
215	Pearse, Lieutenant Hastings Lattin	1862 Nov. 13	....	....	809 8 8	....	....	....
216	Perrie James	1866 April 6	....	....	621 0 3	....	....	....
217	Perry, Joseph A.	1866 Aug. 4	....	....	199 0 3	....	....	....
218	Parthasarathi Iyengar, Chettypoonum Veeravally	1869 May 4	....	....	3,681 7 9	....	....	....
219	Pace, Lieutenant Frederick William	1870 March 17	....	....	119 2 11	....	....	....
220	Pigeon, Mr. N. E.	1873 Aug. 6	....	....	70 9 2	....	....	....
221	Plumbe, Montague Grosvenor	1875 April 6	....	....	42 7 3	....	....	....
	Carried over		....	....	1,00,139 6 1	....	....	....



Serial number.	ESTATES	Date of Administration	Balance on 30th June 1913.						Receipts from 31st Dec.	
			Government Securities.		Cash.				Government Securities.	
					To Credit.			To Debit.		
			Rupees.	Bank or other Stock, &c., including Government Securities.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Bank or other Stock, &c.,
	Brought forward ..		....	....	1,00,139	6	1	....	....	....
221	Ross, Lieutenant-Colonel Alexander	1842 July 16	....	....	103	6	4	....	....	....
		1843 June 16	....	....						
		1842 do. 6	....	....	167	0	0	....	....	....
223	Rich, John	1843 July 13	....	....	450	8	10	....	....	....
224	Rolland, Captain Charles William ..	1847 do. 27	....	....						
		1829 May 11	....	....	163	7	10	....	....	....
225	Robson, Captain Felix	1849 Jan. —	....	....						
		1870 Feb. —	....	....	210	2	8	....	....	....
226	Ross, Captain George	1849 Jan 17	....	....						
		1840 April 28	....	....	618	2	1	....	....	....
227	Robertson Ensign Archibald ..	1866 May 26	....	....	1,530	10	3	....	....	....
228	Rutherford, Surgeon Cornelius Clarke ..	Do do. 1	....	....	38	8	0	....	....	....
229	Ricks, Mrs Dorothea Lawson ..	1862 April 26	....	....	80	5	5	....	....	....
230	Rowland, Henry	1864 do. 15	....	....	366	3	8	....	....	....
231	Rose, Joseph Marco	Do. July 20	....	....	281	10	0	....	....	....
232	Ross Joseph Benjamin	Do do. 22	....	....	80	10	5	....	....	....
233	Robertson, Assistant Apothecary Charles ..	1866 do. 12	....	....	305	2	7	....	....	....
234	Renaux, Esmee Henri	1869 do. 7	....	....	205	8	9	....	....	....
235	Russell, Lieutenant Robert Henry ..	1871 March 1	....	....	2,450	1	1	....	....	....
236	Ramappa Chetty, Setput	1816 Jan. 16	....	....	117	2	3	....	....	....
237	Rennie, Lieutenant Charles James Elphinstone.	Do. April 23	....	....	498	12	5	....	....	....
238	Roberts Major Archibald Henry	1866 Dec. 14	....	....	6	14	2	....	....	....
239	Ross Surgeon-Major Aeneas Macleod ..	1832 March 26	....	....	101	4	10	....	....	....
240	Stephens, William	1838 do. 20	....	....	117	6	4	....	....	....
241	Scott, Thomas	1841 Sept. 6	....	....	243	13	7	....	....	....
242	Steel, Assistant Surgeon James Black ..	1845 April 15	....	....	142	0	3	....	....	....
243	Steele, Captain Thomas William ..	1829 May —	....	....	225	7	5	....	....	....
244	Stoddart, Lieutenant J.	1849 Dec 3	....	....						
		1838 March —	....	....	84	11	0	....	....	....
245	Shanahan, Lieutenant Richard ..	1840 Jan. 17	....	....						
		1832 Sept. 20	....	....	958	11	6	....	....	....
246	Snow, Colonel Edward Winterton ..	1849 April 23	....	....						
		1834 July 13	....	....	167	4	3	....	....	....
247	Smith, Colonel Henry Frances ..	1849 Jan. 22	....	....						
		1842 Feb. 4	....	....	215	0	5	....	....	....
248	Spry, Lieutenant-Colonel William Blake	1849 April 20	....	....						
249	Shand, Lieutenant Hinton	Do. do 24	....	....	169	8	7	....	....	....
250	Stevens, Captain Charles Berkeley ..	1845 Aug. 31	....	....	190	14	7	....	....	....
251	Scott, Major Ralph Reid	1837 April 15	....	....	100	6	10	....	....	....
252	Sherman, James Robert	1856 July 5	....	....	322	1	1	....	....	....
253	Sibly, Lieutenant E. K.	1860 Aug. 8	....	....	139	5	0	....	....	....
254	Sahiba, Joseph	1851 May 29	....	....	104	10	11	....	....	....
255	Sullivan, Richard James	De. Nov. 18	....	....	928	5	10	....	....	....
256	Shakespear, Brevet-Captain William Ross ..	1852 Oct 25	....	....	813	5	0	....	....	....
257	Sinclair, Captain John Michael D'Courcy ..	De. Nov. 15	....	....	2,570	15	8	....	....	....
258	Simpson, Ensign James	1863 Sept. 1	....	....	427	10	1	....	....	....
259	Stretell, Major John Wynn	De. do. 16	....	....	245	7	8	....	....	....
260	Spens, Major William	1865 do. 1	....	....	951	14	0	....	....	....
261	Somerville, Captain John James	De. do 25	....	....	537	5	3	....	....	....
262	Silver, Lieutenant John Leigh Goldie ..	De. do 19	....	....	587	8	4	....	....	....
263	Shaw, Lieutenant St. John Charles ..	1867 May 15	....	....	392	4	5	....	....	....
264	Shanmuga Lall	1868 July 17	....	....	98	11	10	....	....	....
265	Simpson, Major John	De Nov. 18	....	....	98	3	11	....	....	....
266	Sochia, Robert Craigo	1869 Jan. 6	....	....	224	6	8	....	....	....
267	Steer, Captain Edward Cavert	De do 18	....	....	70	5	9	....	....	....
268	Snell, Edmund Henry Turner	1873 do. 24	....	....	93	13	8	....	....	....
269	Shannon, Assistant Surgeon John	De. June 23	....	....	73	12	3	....	....	....
270	Stuart, Capt and Brevet-Major Robert Bothey	1871 do. 28	....	....	209	1	8	....	....	....
271	Short, Signaller A.	1872 Sept. 28	....	....	85	14	0	....	....	....
272	Stewart, James McLearin	De July 30	....	....	173	1	7	....	....	....
273	Sayers, Rev James Johnston Brydges ..	1875 do. 23	....	....	295	13	8	....	....	....
274	Salmon, Lieutenant-General William Broome.	1869 Nov. 17	....	....	0	13	3	....	....	....
275	Shaw, Edwin Willoughby	1860 April 30	....	....	614	13	4	....	....	....
276	Shaw, Farquharson	De. Feb. 14	....	....	321	11	4	....	....	....
277	Stephenson, Willia	1892 do. 9	....	....	832	15	9	....	....	....
278	Smith Charles H	De. Sept. 10	....	....	35	1	9	....	....	....
279	Shaw, Patrick Dudley	1894 Aug. 4	....	....	87	7	2	....	....	....
280	Stewart, Surgeon-Major Abraham Augustus ..	1875 Oct. 19	....	....	917	0	13	....	....	....
281	Sheppard, Harry	1875 April 4	....	....	1,250	15	8	....	....	....
282	Taylor, Lieutenant Joseph	1843 Jan 17	....	....	58	3	5	....	....	....
283	Thomas, Captain George Haddleston ..	De April 26	....	....	940	4	1	....	....	....
284	Tapp, Captain Horatio Thomas	1856 Dec. 15	....	....	314	10	8	....	....	....
285	Tottenham, Captain Ashley	1859 Aug 9	....	....	155	1	5	....	....	....
286	Tytler, Lieutenant Alexander Fraser ..	1863 Oct. 26	....	....	216	5	0	....	....	....
287	Tod, Charles Martin	1862 March 22	....	....	6,215	0	0	....	....	....
288	Temple, Captain Simon	1863 Oct. 23	....	....	98	11	13	....	....	....
	Carried over ..	....	....	....	2,27,154	15	10	....	....	....

1st July to 31st December 1913.			Total						Payments from 1st July to 31st December 1913.				Balances on 31st December 1913.						
Cash			Government Securities	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Cash.				
					To Credit.			To Debit.							To Credit.			To Debit.		
Rupees	Annas.	Pies.	Rupees.		Rupees	Annas.	Pies.	Rupees	Annas.	Pies.	Rupees.		Annas	Pies	Rupees.			Rupees.	Annas.	Pies.	Serial number.
....			....	..	1,99,161	0	6	.. ..	...		....				.. ..	..	1,00,161	0	6	...	
21	0	0	....	..	103	0	4	..							....	..	103	0	4	....	223
....			....	..	197	0	0	....							....	..	197	0	0	...	223
....			....	..	490	0	10	....	....	..					....	..	490	0	10	..	224
....			....	..	163	7	10	...	..	..					....	..	163	7	10	..	225
....			....	..	218	2	0	....	....	..					....	..	219	2	0	..	226
....			....	..	218	2	1	....	....	..							218	2	1	..	227
....			....	..	1,820	13	8	....	....	..							1,820	13	8	..	228
....			....	..	68	0	0	....	....	..							68	0	0	..	229
....			....	..	88	8	8	....	....	..							88	8	8	..	230
....			....	..	366	2	8	....	....	..					....	..	365	2	8	..	231
....			....	..	241	10	0	....	....	..					....	..	241	10	0	..	232
....			....	..	80	10	3	....	....	..					....	..	80	10	3	..	233
....			....	..	219	2	7	....	....	..					....	..	219	2	7	....	234
....			....	..	205	3	0	....	....	..					....	..	205	3	0	....	235
....			....	..	2,580	1	1	....	....	..					....	..	2,580	1	1	....	236
....			....	..	117	3	3	...	....	..					....	..	117	3	3	..	237
....			....	..	98	12	4	....	....	..					....	..	98	12	4	....	238
....			....	..	2	14	2	....	....	..					....	..	2	14	2	....	239
....			....	..	101	4	10	....	....	..					....	..	101	4	10	....	240
....			....	..	137	0	4	....	....	..					....	..	137	0	1	....	241
....			....	..	248	10	7	....	....	..					....	..	248	10	7	....	242
....			....	..	147	0	3	....	....	..					....	..	147	4	3	....	243
....			....	..	326	7	8	..	....	..					....	..	326	7	8	..	244
....			....	..	84	11	6	....	....	..					....	..	84	11	6	....	246
....			....	..	984	11	6	....	....	..					....	..	984	11	6	....	246
....			....	..	147	4	9	....	....	..					....	..	147	4	9	..	247
..			....	..	718	0	3	....	....	..					....	..	718	0	3	..	248
....			....	..	140	8	7	....	....	..					....	..	140	8	7	....	249
....			....	..	190	11	7	....	....	..					....	..	190	14	7	....	250
....			....	..	100	5	10	....	....	..					....	..	100	5	10	....	251
....			....	..	322	1	1	....	....	..					....	..	322	1	1	....	252
....			....	..	239	8	0	....	....	..					....	..	239	8	0	....	253
....			....	..	194	10	11	....	....	..					....	..	194	10	11	....	254
....			....	..	844	8	10	....	....	..					....	..	844	8	10	....	255
....			....	..	812	8	8	....	....	..					....	..	812	8	8	....	256
....			....	..	2,870	14	3	....	....	..					....	..	2,870	14	3	....	257
....			....	..	433	13	1	....	....	..					....	..	433	13	1	....	258
....			....	..	246	7	5	....	....	..					....	..	215	7	5	....	259
....			....	..	981	14	5	....	....	..					....	..	981	14	5	....	260
....			....	..	337	0	3	....	....	..					....	..	337	2	3	....	261
....			....	..	287	8	4	....	....	..					....	..	287	8	4	....	262
....			....	..	303	8	5	....	....	..					....	..	303	4	5	....	263
....			....	..	98	11	10	....	....	..					....	..	98	11	10	....	264
....			....	..	98	8	11	....	....	..					....	..	98	8	11	....	265
....			....	..	281	8	2	....	....	..					....	..	281	8	2	....	266
....			....	..	78	6	0	....	....	..					....	..	78	8	6	....	267
....			....	..	92	12	6	....	....	..					....	..	92	12	6	....	268
....			....	..	99	12	8	....	....	..					....	..	77	12	2	....	269
....			....	..	72	12	2	....	....	..					....	..	209	1	6	....	270
....			....	..	109	1	8	....	....	..					....	..	94	14	4	....	271
....			....	..	96	14	4	....	....	..					....	..	173	1	7	....	272
....			....	..	173	1	7	....	....	..					....	..	199	13	6	....	273
....			....	..	288	13	6	....	....	..					....	..	6	12	3	....	274
....			....	..	6	13	3	....	....	..					....	..	614	13	4	....	275
....			....	..	611	12	4	....	....	..					....	..	221	11	4	....	276
....			....	..	331	11	4	....	....	..					....	..	332	13	8	....	277
....			....	..	332	13	8	....	....	..					....	..	35	1	3	....	278
....			....	..	35	1	3	....	....	..					....	..	27	7	3	....	279
....			....	..	27	7	3	....	....	..					....	..	217	0	10	....	280
....			....	..	217	0	10	....	....	..					....	..	1,350	15	0	....	281
....			....	..	1,350	15	0	....	....	..					....	..	88	8	4	....	282
....			....	..	88	8	4	....	....	..					....	..	948	4	1	....	283
....			....	..	948	4	1	....	....	..					....	..	214	15	3	....	284
....			....	..	214	15	3	....	....	..					....	..	155	1	4	....	285
....			....	..	155	1	4	....	....	..					....	..	216	6	9	....	286
....			....	..	216	6	9	....	....	..					....	..	3,215	0	0	....	287
....			....	..	3,215	0	0	....	....	..					....	..	98	11	11	....	288
....			....	..	98	11	11	....	....	..					....	..					
21	0	0	....	..	2,97,176	7	3	....	....	..					....	..	1,27,176	7	3	....	

Royal number.	STATUS.	Date of Admistration.	Balance on 30th June 1913.						Receipts from 31st Dec.	
			Government Securities.	Bank or other Stock, &c., of any Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
					To Credit.			To Debit.		
			Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..		....	....	1,27,164	14	10	....	....	..
289	Turning, Francis	1863 Jan. 16	....	....	86	12	11	....	....	..
290	Turner, Major Charles James Alexander ..	1868 Feb. 21	....	....	120	10	2	....	....	..
291	Twyford, Captain Harris Richard Henry ..	1869 Dec 21	....	....	84	15	2	....	....	..
292	Tyrrel, Captain Henry John Egmont ..	1870 March 21	....	....	112	8	11	....	....	..
293	They, Apothecary Robert John	Do Feb. 2	....	....	383	14	4	....	....	..
294	Todd Archibald Lawson	1858 April 6	....	....	106	13	4	....	....	..
295	Urquhart, Lieutenant Henry Walmsley ..	1859 May 25	....	....	238	2	9	....	....	..
296	Underwood, John F	1872 Aug. 25	....	....	108	12	4	....	....	..
297	Vardon Captain Henry John ..	1862 May 4	....	....	187	5	6	....	....	..
298	Vernon, Captain-Colonel John Richardson ..	1848 June 17	....	....	253	5	4	....	....	..
299	Vesper, Captain James Henry Alfred ..	1852 Oct 5	....	....	1,760	10	2	....	....	..
300	Vigar, Paul	1867 Nov. 4	....	....	9	11	10	....	....	..
301	Watkins, Captain Arthur	1834 Feb. 7 1840 Jan. 7	....	....	797	8	10	....	....	..
302	Williams, Lieutenant George	1839 Sept. 19 1841 July 14	....	....	199	13	11	....	....	..
		Do. Oct. 28	....	....	540	9	8	....	....	..
303	Walton, Rev. George ..	1849 Jan. 9	....	....	87	0	7	....	....	..
304	Woolf, Lieut and Brevet-Captain Robert ..	Do. 30 17	....	....	230	3	10	....	....	..
305	Webbe, Captain J. J.	Do. May 8	....	....	108	13	4	....	....	..
306	Walker, Ensign Francis	Do. July 13	....	....	888	1	7	....	....	..
307	Wallace Lieutenant-Colonel John	1850 May 17	....	....	56	0	0	....	....	..
308	Wroughton, Captain Nesbitt		....	....	284	2	10	....	....	..
309	Winsfred Fillet, Daniel Joshua ..		....	....	153	2	3	....	....	..
310	Wynter, Lieutenant William ..	1860 Aug. 20	....	....	1,159	11	8	....	....	..
311	Whitehead Lieut. George Walter Hermahs ..	Do Sept. 5	....	....	141	5	4	....	....	..
312	Walsh, Lieutenant William Lancelot ..	1861 Jan 11	....	....	152	0	11	....	....	..
313	Wilson, John Hathway Parry ..	Do Feb 9	....	....	810	5	11	....	....	..
314	Ware, William	1867 March 26	....	....	711	11	9	....	....	..
315	Wynter, Captain George Pearce ..	1869 Dec 5	....	....	154	11	8	....	....	..
316	Wylie, Alexander	1870 June 28	....	....	949	11	8	....	....	..
317	Wood, Brevet-Major William Arthur ..	Do Aug. 4	....	....	367	13	5	....	....	..
318	Watson, Gerald Reid	1871 Feb. 1	....	....	168	7	7	....	....	..
319	Wilson, Colonel Francis John	1880 Jan. 12	....	....	862	10	1	....	....	..
320	Wood, Major Hubert William ..	Do. April 14	....	....	63	5	7	....	....	..
321	Way, Brigadier-General Thomas Henry ..	1899 July 31	....	....	14	10	2	....	....	..
322	Walker, Henry William	Do. do. 31	....	....	18	6	6	....	....	..
323	Williamson, Lieutenant C. I. H		....	....	93	12	0	....	....	..
324	Wyte, James	1866 Aug 2	....	....	310	9	8	....	....	..
325	Yaldwyn, Lieutenant Reginald Henry ..	1859 Dec. 28	....	....	111	1	2	....	....	..
326	Yates, Captain and Brevet-Lieut.-Col. Edwin	1885 July 1	....	....						
	Total ..	....	....	....	3,36,539	14	3	....	....	..

1st July to 1913.	Total.						Payments from 1st July to 31st December 1913.				Balance on 31st December 1913.					
Cash.	Government Securities	Bank Stock, &c.	Cash.				Government Securities.	Bank Stock, &c.	Cash.		Government Securities.	Bank Stock, &c.	Cash.				Serial number.
			To Credit.			To Debit.							To Credit.		To Debit.		
Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	Rupees. Annas. Pies.	Rupees.	Annas. Pies.	Rupees. Annas. Pies.		
11 8 6	.. .	..	1,27,178	7	8	....	..	..	....		..	..	1,27,178	7	8	...	
....	....	.	88	13	11	....	....	..	.		....	..	88	13	11	....	189
....	....	..	120	10	2	....	....	..	....		....	..	120	10	2	....	190
....	....	..	84	15	2	....	....	..	.		....	..	84	15	2	....	191
....	....	..	118	8	11	....	....	..	....		....	..	118	8	11	....	192
....	....	.	803	14	4	....	....	..	....		....	.	803	14	4	....	193
. ..	....	..	382	14	4	....	....	..	....		....	.	102	12	4	....	194
....	.		108	12	4	....	....	..	....		....	..	239	2	9		195
....		.	239	2	9	....	....	..	....		....	..	140	13	4		196
....		.	108	12	4	....	....	..	....		....	..	167	8	8		197
....		.	167	8	8	....	....	..	....		....	.	263	4	4	..	198
....		..	263	4	4	....	....	..	....		....	..	1,780	15	2	..	199
....		..	1,780	15	2	....	....	..	....		....	..	0	11	10	..	200
. .		..	0	11	10	....	....	..			....	.	996	8	10	...	201
..			996	8	10	....	....	..	....		....						
												.	289	12	11	....	202
....	....	..	289	12	11	.. .	.. .	..	....		....	..	850	9	8	..	203
....	....	..	850	9	8	....	.. .	..	....		....	..	87	0	7	....	204
....	....	..	87	0	7	....	....	..	....		....	.	219	2	10	....	205
....	....	..	219	2	10	....	....	..	....		....	..	194	13	4	....	206
....	....	..	194	13	4	....	....	..	....		....	..	568	1	7	....	207
..	....	..	568	1	7	....	....	..	....		....	..	56	8	9	....	208
..	....	..	56	8	9	....	....	..	....		....	..	204	2	10	....	209
.. .	....	..	204	2	10	....	....	..	....		....	..	193	8	3	....	210
....	....	..	193	8	3	....	....	..	....		....	..	1,168	11	8	....	211
. ..	....	..	1,168	11	8	....	....	..	....		....	..	141	8	8	....	212
....	....	..	141	8	8	....	....	..	....		....	..	153	0	11	....	213
.. ....	....	..	153	0	11	....	....	..	....		....	..	910	8	11	....	214
. ....	....	..	910	8	11	....	....	..	....		....	..	711	11	8	....	215
....	....	..	711	11	8	....	....	..	....		....	..	104	11	5	....	216
....	....	..	104	11	5	....	....	..	....		....	..	239	11	0	....	217
....	....	..	248	11	0	....	....	..	....		....	..	207	13	8	....	218
....	....	..	207	13	8	....	....	..	....		....	..	146	7	7	....	219
..	....	..	146	7	7	....	....	..	....		....	..	852	10	1	....	220
....	....	..	852	10	1	....	....	..	....		....	..	83	5	7	..	221
....	....	..	83	5	7	....	....	..	....		....	..	14	10	3	....	222
....	....	..	14	10	3	....	....	..	....		....	..	18	6	4	....	223
....	....	..	18	6	8	....	....	..	....		....	..	98	12	6	....	224
....	....	..	98	12	6	....	....	..	....		....	..	818	8	5	....	225
....	....	..	818	8	5	....	....	..	....		....	..	111	1	2	....	226
.. .	....	..	111	1	2	....	....	..	....		....	..					
11 8 6	....	..	1,30,647	8	8	....	....	..	....		....	..	1,28,647	8	8	.. ..	

Amounts in the custody of the

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities	Bank or other Books &c., evidencing Government Securities	Cash				Government Securities.	
						To Credit.			To Debit		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees	Bank or other Books, &c., &c.
	Brought forward ..	....	....	....	....	1,32,616	14	3	....	....	..
1	Arathoon, John	1903 Sept. 24	1903 Dec. 12	....	....	22	3	0	....	....	..
2	Ames, Captain A. G.	1902 Feb. 15	1907 Mar. 22	....	....	100	0	6	....	....	..
3	Barry, J. H.	1854 Oct. 9	1894 Nov. 26	....	....	19	5	3	....	....	..
		1895 July 26	1897 Mar. 19								
4	Clarke, Very -Lieut., Thomas Jordanis Stanley	1893 Mar. 1	Do Sept. 6	....	....	5	12	3	....	....	..
5	Cabot, T. F.	1902 Dec. 20	1904 Aug. 10	....	....	85	10	10	....	....	..
6	Donohoe, Mathew	1890 Oct. 6	1897 Feb. 21	....	....	6	6	6	....	....	..
7	Johnson, Lieutenant Alured Fitz William.	1897 Mar. 24	1897 Feb. 17	....	....	6	12	3	....	....	..
8	Johnes Lieutenant, C. J. F. C. ..	1900 May 29	1901 May 7	....	....	7	8	0	....	....	..
9	Lazarus, Andrew	1856 Mar. 1	1911 May 9	....	....	66	13	0	....	....	..
10	Murray, Captain A. B.	1835 Nov. 10	1896 Mar. 18	....	....	194	0	3	....	....	..
11	Mugher, W. H.	1892 Sept. 4	1893 Aug. 23	....	....	43	15	6	....	....	..
12	Mocker, Lieutenant F. C. ..	1908 Apl. 24	1908 Oct. 21	....	....	46	4	0	....	....	..
13	Mumby, F. S.	1910 Sep. 2	1911 Aug. 3	....	....	50	0	3	....	....	..
14	Pope A. E.	1900 Oct. 23	1901 Oct. 16	....	....	5	0	0	....	..	..
15	Peters, J. S.	1907 Aug. 5	1911 July 28	....	....	1,044	8	6	....	....	..
16	Ranga Pillai, Chetpat	1892 Jan. 26	1903 Mar. 21	....	....	11	5	6	....	....	..
17	Sark, John	1898 Oct. 27	1903 Aug. 30	....	....	1	10	0	....	....	..
18	Tate, Mrs. L. A.	1900 Nov. 16	1902 May 28	....	....	65	12	10	....	....	..
19	Terry, Lieutenant Hugh Lole ..	1898 Oct. 12	1899 July 31	....	....	125	11	9	....	....	..
20	Thomas, Lieutenant D. H. L. ..	....	1907 Mar. 22	....	....	28	4	0	....	....	..
21	Woolley, Richard	1903 Sept. 16	1901 Dec. 24	....	....	5,000	0	0	....	....	..
22	Walsh, Major D. J. ..	1908 Jan. 10	1905 May 31	....	....	200	0	0	....	....	..
23	Woodford, J. M.	1897 Mar. 9	1899 Feb. 24	....	....	3	6	0	....	....	..
	Total ..	....	....	....	....	1,42,803	2	4	....	....	..

Administrator-General's Office, Madras,
31st December 1913.

Administrator-General of Madras.

1st July to 1913	Total.				Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.				
Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Government Securities	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
11 0 1	....	..	1,38,547 0 0	....	....	..	....	...	..	1,38,547 0 0	....	
....	....	..	22 0 0	....	....	..	....	....	..	22 0 0	....	1
....	....	..	100 0 0	....	....	..	....	....	..	100 0 0	....	2
....	....	..	18 2 0	....	....	..	....	..	..	18 2 0	....	3
....	....	..	5 13 0	....	....	..	5 13 0	....	..	....	....	4
....	....	..	85 10 10	....	....	..	....	....	..	85 10 10	....	5
....	....	..	5 6 0	....	....	..	....	....	..	5 6 0	....	6
....	....	..	5 12 2	....	....	..	5 12 2	....	..	....	....	7
....	....	..	7 0 0	....	....	..	....	....	..	7 0 0	....	8
....	....	..	55 12 0	....	....	..	....	....	..	55 12 0	....	9
....	....	..	194 0 0	....	....	..	....	....	..	194 0 0	....	10
....	....	..	43 10 0	....	....	..	....	....	..	43 10 0	....	11
....	....	..	64 4 0	....	....	..	....	....	..	64 4 0	....	12
....	....	..	60 0 0	....	....	..	....	....	..	60 0 0	....	13
....	....	..	2 2 0	....	....	..	....	....	..	2 2 0	....	14
....	....	..	1,044 2 0	....	....	..	....	....	..	1,044 2 0	....	15
....	....	..	11 6 0	....	....	..	....	....	..	11 6 0	....	16
....	....	..	1 15 0	....	....	..	....	....	..	1 15 0	....	17
....	....	..	65 12 10	....	....	..	....	....	..	65 12 10	....	18
....	....	..	198 11 0	....	....	..	....	....	..	198 11 0	....	19
....	....	..	28 4 0	....	....	..	....	....	..	28 4 0	....	20
....	....	..	1,555 6 5	....	....	..	....	....	..	1,555 6 5	....	21
....	....	..	273 0 0	....	....	..	....	....	..	273 0 0	....	22
....	....	..	3 0 0	....	....	..	....	....	..	3 0 0	....	23
11 0 1	....	..	1,42,814 10 0	....	....	..	11 0 1	...	..	1,42,803 2 0	....	

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all SUMS of MONEY, BONDS and other SECURITIES received by the Administrator-
made thereout and the BALANCES prepared up to 31st

Serial number.	ESTATES	Date of Administration	Date of Closing.	Balance on 30th June 1913. Government Securities. Rupees.	Bank or other Stock, &c. not being Government Securities	Cash. To Credit. Rupees	Annas	Pies.	To Debit. Rupees	Annas.	Pies.	Receipts from 31st Dec. Government Securities. Rupees.	Bank or other Stock, &c. &c.
1	Allardice, Alfred Thomas John	1896 Aug 5	1905 Oct. 21	100	....	61	3	6	....			....	..
2	Ajoo John	1891 Dec. 16	1896 Apl. 20	....	....	16	9	4	....			....	..
3	Abraham, Mrs. Lovina Maria	1894 do. 14	1899 Nov. 30	....	....	31	15	3	....			....	..
4	Atkinson, Captain Brevet-Major George Duncan	1897 Jan. 22	1897 Aug 2	....	....	14	8	3	....			....	..
5	Allen, Captain Frederick Edward Halstead	1900 Dec. 18	1901 do. 30	....	....	85	8	11	....			....	..
6	Anderson, Paul Francis	1901 Jan. 8	Do Apl 12	....	....	51	2	11	....			....	..
7	Armitage, Second-Lieut. Alfred H.	Do. Feb. 6	1903 Nov 18	....	....	3	14	7	....			....	..
8	Allison, Mrs Hannah	Do Apl 18	1902 Feb. 27	....	....	41	15	11	....			....	..
9	Amcorbee Pillai, Tiramara	Do. Oct. 31	1908 Jan 21	....	....	7	10	4	....			....	..
10	Amirthalinga Jodaver, T.	1902 Dec. 22	1904 Dec 21	....	....	4	0	3	....			....	..
11	Aldis, F	1903 Apl 6	1904 Aug 29	....	....	70	13	1	....			....	..
12	Abdul Azeez Sahib	Do. Oct 18	1906 Apl. 26	....	....	88	13	3	....			....	..
13	Atkinson Mrs. A. C.	1906 Feb. 12	....	12,000	....	347	7	4	....			....	..
14	Ames A. G Captain	1907 do. 15	1907 Nov. 23	....	....	102	13	6	....			....	..
15	Arputha Nainker, S	Do Aug 17	....	....	....	3	6	3	....			....	..
16	Aitchison W.	1908 Nov 2	....	....	....	5	3	2	....			....	..
17	Ayaut, Mrs E	....	....	....	....	....			7	3	6	....	..
18	Abdulsamad, T	1910 April 1	....	....	....	....			1,785	6	11	....	..
19	Alexander Frames, J.	....	....	100	....	3	12	9	....			....	..
20	Appasami Rao, T. M.	1912 Nov. 19	....	....	....	....			1,312	4	5	18,100	..
21	Appel, E. L. C.	....	....	....	....	....			20	14	9	....	..
22	Augusto, Wilfred	....	....	....	....	....			....			....	..
23	Brass, Thomas	1863 Apl. —	....	100	....	43	14	3	....			....	..
24	Bolton Lieutenant Arthur Addison.	1887 Dec. 13	1896 May 8	....	....	28	2	6	....			....	..
25	Branson, Edward	....	1899 Nov. 22	....	....	164	16	15	....			....	..
26	Berry, John Henry	1895 July 26	1897 Mar 18	....	....	87	0	3	....			....	..
27	Russell, Mrs Caroline Adelaide	Do. Dec. 3	1896 Sept. 18	....	....	23	0	3	....			....	..
28	Baba Alias Dagi Kanni	1898 July 22	1902 Feb. 28	....	....	15	9	10	....			....	..
29	Baillvant, John Howard	Do Nov 29	Do. do. 27	....	....	18	3	3	....			....	..
30	Butler James	Do Sept 11	....	100	....	74	10	8	....			....	..
31	Barefoot, Mrs Matilda	1901 July 23	1903 Dec. 23	10,400	....	30	4	2	....			....	..
32	Burgess, Archibald Slater	1902 Jan 17	....	....	....	14	4	3	....			....	..
33	Burrows, Major James Rogers	1901 Dec 3	1903 Apl 21	....	....	43	3	7	....			....	..
34	Barefoot, James	Do do. 18	Do. May 25	....	....	20	4	3	....			....	..
35	Bilgiri Iyengar, S.	1903 Apl 4	....	2,200	....	....			217	13	4	....	..
36	Brady James Cowlat	Do Sept. 3	1905 Apl. 7	....	....	31	2	4	....			....	..
37	Ebenjanga Rau, Tirupattur	Do. do. 22	....	500	....	109	13	4	....			100	..
38	Brady, Charles David	1902 Jan. 23	1905 June 18	....	....	20	8	2	....			....	..
39	Burke, James Francis	Do. July 23	1904 Do. 29	....	....	16	5	10	....			....	..
40	Barrows, Mrs Elizabeth	Do. do. 23	1903 Oct. 15	....	....	16	1	7	....			....	..
41	Bartlett, William Henry	Do. do. 22	Do Nov. 18	....	....	75	14	1	....			....	..
42	Bhashiam Chariar, Kolattur	Do Sept. 9	1904 Mar 3	....	....	34	12	7	....			....	..
43	Banerd, Major C. H. F	1904 Feb. 29	Do Sept 19	....	....	53	2	9	....			....	..
44	Brooks, Thomas Benjamin	Do do 8	Do June 22	....	....	27	15	3	....			....	..
45	Barber, William Hickey	Do. Mar 29	Do July 25	....	....	13	10	2	....			....	..
46	Bernard, E. T	Do. do. 26	Do. do. 18	....	....	17	3	11	....			....	..
47	Broderip, Captain Henry	....	....	200	....	68	1	3	....			....	..
48	Beaujes, Monsieur	1906 Mar 8	1906 Dec. 18	....	....	20	11	6	....			....	..
49	Baboo Sahib, Satharam	1901 Aug. 13	....	....	....	4,852	13	0	....			....	..
50	Bandford, Miss A. M.	....	....	200	....	192	8	11	....			200	..
51	Bullard Edmund	1897 Sept. 20	....	....	....	26	11	0	....			....	..
52	Brooks, Mrs Maria	....	1907 Oct. 14	....	....	7	5	4	....			....	..
53	Browne Henry	1908 Nov. 18	....	....	....	837	11	6	....			....	..
54	Browne, Anne L.	Do. do. 2	1909 May 6	....	....	698	6	3	....			....	..
55	Bastian, T	....	....	....	....	13	11	10	....			....	..
56	Barby, V. L	1909 Feb. 17	....	....	....	13	8	3	....			....	..
57	Bower, F. H	....	....	....	....	....			3	2	3	....	..
58	Bovey, W. E	1909 Sept. 18	....	....	....	39	11	3	....			....	..
59	Brock, H.	....	....	....	....	30	9	6	....			....	..
60	Bower, Col. John	1911 May 4	....	....	....	24	3	3	....			....	..
61	Becker, Miss M. M	....	....	....	....	2,476	6	7	....			....	..
62	Briggs, Mrs Grace	....	....	....	....	30	2	0	....			....	..
63	Brady, Patrick	1912 Feb 22	....	16,400	....	825	7	11	....			....	..
64	Bayley, Miss Mary C	1912 July 13	....	....	....	1,124	8	7	....			....	..
65	Barefoot, J. J	1913 Mar. 5	....	....	....	....			868	2	0	....	..
66	Bacon, H. W. S.	1913 Aug 7	....	....	....	....			62	7	0	1,000	..
67	Beatham, John	....	....	....	....	....			....			....	..
68	Brodie, David	....	....	....	....	....			....			....	2,500
69	Cottrell, William Henry	1886 Oct. 13	....	1,000	....	92	12	12	....			....	..
70	Campbell, Lieutenant Henry Vincent.	1890 Aug 9	1897 Jan. —	....	....	16	2	3	....			....	..
	Carried over ..	....	....	43,500	....	12,184	3	7	2,168	15	8	20,400	2,500

General on account of each Estate remaining under his charge, together with the payments December 1913, under Section 44 of Act II of 1874.

1st July to 1913.			Total.							Payments from 1st July to 31st December 1913						Balance on 31st December 1913.							
Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.					Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.					
					To Credit.			To Debit.										To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
1	11	8	100	..	88	13	0	....			..	0	0	8		100	..	88	13	4	....			1
....			..	..	14	3	4	....			..	....				..	..	14	3	4	....			2
....			..	..	21	15	0	....			..	....				..	..	21	15	0	....			3
....			..	..	18	9	0	....			..	....				..	..	18	9	0	....			4
....			..	..	65	9	11	....			..	....				..	..	65	9	11	....			5
....			..	..	61	0	11	....			..	....				..	..	61	0	11	....			6
....			..	..	3	14	7	....			..	....				..	..	3	14	7	....			7
....			..	..	41	15	11	....			..	....				..	..	41	15	11	....			8
....			..	..	7	13	4	....			..	....				..	..	7	13	4	....			9
....			..	..	4	0	0	....			..	4	0	0		..	..	....			....			10
....			..	..	70	15	1	....			..	....				..	..	70	15	1	....			11
....			..	..	88	10	9	....			..	....				..	..	88	10	9	....			12
219	0	0	18,800	..	664	12	4	....			..	147	11	8		12,900	..	419	4	8	....			13
....			..	..	105	14	8	....			..	....				..	..	105	14	8	....			14
....			..	..	8	5	9	....			..	....				..	..	8	5	9	....			15
....			..	..	2	0	0	....			..	....				..	..	2	0	0	....			16
128	0	0	..	..	151	4	8	....			..	4	1	4		..	..	117	3	1	....			17
12,316	14	0	..	..	10,523	4	1	....			..	12,316	14	0		..	..	....			1,793	0	1	18
5	0	6	100	..	14	2	1	....			..	0	3	1		100	..	12	12	0	....			19
32,355	2	4	19,100	..	81,070	9	13	....			..	31,088	13	8		16,100	..	4	11	8	....			20
....			..	..	....			29	14	8	..	128	14	8		..	..	....			246	12	8	21
3,027	8	1	..	..	8,007	8	1	....			..	120	12	10		..	..	2,870	11	8	....			22
1	11	0	100	..	47	8	0	....			..	0	0	8		100	..	41	2	10	....			23
....			..	..	26	3	4	....			..	....				..	..	26	3	4	....			24
....			..	..	184	14	11	....			..	....				..	..	184	14	11	....			25
....			..	..	91	0	8	....			..	....				..	..	91	0	8	....			26
....			..	..	22	0	0	....			..	22	0	0		..	..	....			....			27
....			..	..	10	0	10	....			..	....				..	..	10	0	10	....			28
....			..	..	18	0	8	....			..	....				..	..	18	0	8	....			29
....			..	..	18	0	9	....			..	....				..	..	18	0	9	....			30
1	11	0	100	..	76	0	0	....			..	0	0	8		100	..	76	0	0	....			31
9,371	0	0	10,400	..	9,451	11	4	....			8,400	9,085	0	10		800	..	....			823	11	6	32
....			..	..	18	0	0	....			..	....				..	..	14	8	0	....			33
....			..	..	42	0	2	....			..	....				..	..	42	1	7	....			34
....			..	..	80	0	0	....			..	....				..	..	83	1	0	....			35
87	0	0	2,200	..	....			189	0	7	..	0	13	2		2,200	..	....			181	2	8	36
....			..	..	31	8	4	....			..	....				..	..	91	0	4	....			37
89	6	0	600	..	502	0	10	....			..	114	14	8		600	..	87	0	0	....			38
....			..	..	20	0	2	....			..	....				..	..	20	0	0	....			39
....			..	..	15	0	10	....			..	....				..	..	15	0	10	....			40
....			..	..	18	1	7	....			..	....				..	..	18	1	7	....			41
....			..	..	76	10	1	....			..	....				..	..	18	10	1	....			42
....			..	..	34	12	7	....			..	....				..	..	34	13	7	....			43
....			..	..	33	2	0	....			..	....				..	..	33	2	0	....			44
....			..	..	97	10	0	....			..	....				..	..	97	10	0	....			45
....			..	..	12	10	3	....			..	....				..	..	12	10	0	....			46
....			..	..	11	0	11	....			..	....				..	..	17	0	11	....			47
3	0	7	200	..	80	8	1	....			..	0	1	4		200	..	83	8	9	....			48
....			..	..	30	11	8	....			..	....				..	..	29	11	8	....			49
....			..	..	4,612	10	8	....			..	0	7	2		..	..	4,452	3	8	....			50
3	8	7	400	..	158	13	6	....			..	181	11	10		400	..	4	1	8	....			51
....			..	..	26	11	9	....			..	....				..	..	26	11	9	....			52
....			..	..	7	0	4	....			..	....				..	..	7	0	0	....			53
....			..	..	287	13	8	....			..	....				..	..	287	11	8	....			54
....			..	..	696	0	0	....			..	....				..	..	696	0	9	....			55
....			..	..	15	11	10	....			..	....				..	..	15	11	10	....			56
..			..	..	18	3	3	....			..	0	0	4		..	..	18	13	11	....			57
12	0	0	..	..	11	1	8	....			..	0	0	10		..	..	10	10	8	....			58
..			..	..	39	12	9	....			..	0	2	0		..	..	39	8	0	....			59
..			..	..	30	0	0	....			..	....				..	..	31	5	0	....			60
..			..	..	28	8	2	....			..	....				..	..	21	0	2	....			61
40	0	0	..	..	2,530	6	7	....			..	0	10	8		..	..	2,512	14	4	....			62
....			..	..	30	0	0	....			..	....				..	..	28	0	0	....			63
282	14	1	18,400	..	594	0	0	....			..	102	10	4		15,404	..	436	11	8	....			64
12	5	0	..	..	1,105	13	7	....			..	660	12	8		..	..	638	0	10	....			65
6,336	8	5	..	..	4,760	10	8	....			..	216	10	4		..	..	4,682	5	1	....			66
30	11	1	1,000	..	....			2	12	11	..	99	13	8		1,000	..	....			33	8	11	67
762	11	11	..	..	763	11	11	....			..	20	14	0		..	..	749	0	11	....			68
1,800	2	7	1,000	..	1,800	2	7	....			800	239	9	8		2,000	..	1,213	8	10	....			69
21	13	7	2,380	..	121	15	0	....			..	0	11	0		1,200	..	139	15	0	....			70
....			..	..	16	8	0	....			..	....				..	..	16	3	8	....			
65,853	11	0	83,900	1,000	74,487	15	8	224	13	9	9,800	400	65,011	8	6	84,310	2,000	81,233	4	10	2,357	9	4	

Serial number	ESTATES	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash. To Credit			Cash. To Debit.			Government Securities	Bank or other Stock, &c., &c.
				Rupees.		Rupees	Annas.	Pies.	Rupees	Annas.	Pies.	Rupees.	
71	Colvills John	1911 Oct 9	..	....	....	122	3	6	....	....	....	....	..
72	Carnaby, Henry George	1890 Dec 11	..	1,100	....	26	4	6	....	....	....	....	..
73	Crowther, Jonathan Booth	1898 Nov 18	1899 Apl. 17	....	....	88	4	0	....	....	....	....	..
74	Crosse, George	1899 Oct. 26	1902 Sept. 17	....	....	26	4	11	....	....	....	....	..
75	Cook, Mrs Louisa	Do. do	29	....	....	112	3	6	....	....	....	....	..
76	Cooke, J C	Do. Sept	11 1903 Mar. 6	....	....	15	1	7	....	....	....	....	..
77	Cocks, Reverend George Grove ..	1902 do	8 1903 Aug 24	....	....	28	7	3	....	....	....	....	..
78	Cpndiasamy Chetty, Pachan	1903 Apl.	7 ..	....	....	....	....	....	336	6	1	....	..
79	Chambers Mrs Hannah	1888 Oct.	4 1893 Mar 28	....	....	199	6	6	....	....	....	....	..
80	Cripps, Elsie Caroline	1903 Nov	4 ..	....	....	89	5	0	....	....	....	....	..
81	Cassidy, Mrs. D. W.	1898 Feb.	20 ..	800	....	92	12	7	....	....	....	....	..
82	Clarke, E R	1904 Dec.	27 ..	....	....	141	14	6	....	....	....	....	..
83	Silvester, Mrs. Georgiana Alice ..	1906 July	21 1908 Sept. 24	....	....	18	11	6	....	....	....	....	..
84	Campbell, A W	Do. do	14 { 1908 Nov. 28 / 1913 Nov. 15 }	....	....	61	2	6	....	....	....	....	..
85	Chrystal, F W	Do. do	1 Do. Dec 29	....	....	46	4	6	....	....	....	....	..
86	Carroll, Mrs E.	Do. Aug	22 1909 Mar 18	....	....	180	6	6	....	....	....	....	..
87	Cant, A E	.. ..	.. ..	....	....	6	2	6	....	....	....	....	..
88	Colton, Mrs. Josie Eleanor ..	1903 Aug.	20 1908 Nov. 28	....	....	17	8	7	....	....	....	....	..
89	Cooper, Mrs. Louisa	1907 Apl	26 1907 July 16	....	....	....	....	....	6	8	6	....	..
90	Curley, Mrs E. S.	1898 Sept.	18	1,200	....	46	10	3	....	....	....	....	..
91	Crumpton, E	1899 Apl.	12	....	....	83	11	1	....	....	....	....	..
92	Clegg, Cmdr. F.	.. ..	.. ....	....	....	41	6	7	....	....	....	....	..
93	Chamberlain, C E	.. ..	.. ....	....	....	1	7	2	....	....	....	....	..
94	Cruickshank, Edwin	1911 Mar.	24	....	....	8	8	6	....	....	....	....	..
95	Clinton, W D	1912 Jan	18	....	....	8	8	6	....	....	....	....	..
96	Coghlan Henry	Do. Mar.	1	....	5,500	4,167	2	9	....	....	....	....	..
97	Clear, Mrs. M. J.	Do. do.	27	1,760	....	92	8	0	....	....	....	....	..
98	Cameron, A. M.	.. ..	.. ....	100	....	27	1	2	....	....	....	....	..
99	D'Castellas, Mrs. Louisa	1872 Jan.	17 1878 Apl. 27	....	....	11	15	7	....	....	....	....	..
100	Dawson, William Crosbie ..	1893 Sept.	15 1900 Oct 31	....	....	103	2	6	....	....	....	....	..
101	D'Arrigny deCaulus Madame Ernestine otherwise Ernestina Gaignoux.	do Nov.	24 1904 Aug 30	....	....	54	6	1	....	....	....	....	..
102	Donovan, Cornelius Martin ..	1879 Oct	24 1900 do. 26	300	....	73	8	6	....	....	....	....	..
103	Davis W	1898 Mar.	7	....	....	38	13	1	....	....	....	....	..
104	Dighton, James Edwin Charles ..	Do. Oct	3 1898 Nov 29	....	....	85	0	0	....	....	....	....	..
105	Doyne, Harriet Kath Clarissa ..	Do. Mar	3 Do. do. 29	....	....	16	2	6	....	....	....	....	..
106	Darkill, Mrs. Catherine	1901 do.	21 1902 Oct. 27	....	....	268	2	0	....	....	....	....	..
107	Daly, William Mahon	Do. July	20	853	....	0	10	3	....	....	....	....	..
108	D'Rozario, Charles John	Do Dec.	10 1903 Dec. 18	....	....	88	7	7	....	....	....	....	..
109	Daly, Captain Henry Dermott ..	1902 Feb	28 Do. June 27	....	....	83	13	1	....	....	....	....	..
110	Dighton, James Lacy	.... ..	.. ....	....	....	20	6	3	....	....	....	....	..
111	D'Silva, Mrs. Helen Mary ..	1903 Jan.	23 1903 Apl. 20	....	....	19	14	3	....	....	....	....	..
112	D'Castellas, George	.... ..	1898 May 18	199	....	41	7	6	....	....	....	....	..
113	D'Monte, Christopher	1908 Apl.	30 1903 Aug 10	....	....	18	12	3	....	....	....	....	..
114	Daly, Allen Napier Macnab ..	Do Mar	20 1904 July 29	....	....	90	1	0	....	....	....	....	..
115	D'Rozario, J. J.	Do. July	28 1903 Nov 28	....	....	85	4	6	....	....	....	....	..
116	Dyvasuthan	Do. Aug.	22	800	....	21	10	6	....	....	....	....	..
117	Balgeil, Captain H. K.	1906 Apl	15 1906 Nov. 10	....	....	76	8	6	....	....	....	....	..
118	Daniel, Jacob	.... ..	.. ....	....	....	56	12	6	....	....	....	....	..
119	Denning, S W.	1906 Aug.	28 1907 Dec. 18	....	....	34	1	6	....	....	....	....	..
120	Doyle, Patrick	1907 May	16 1909 Jan. 11	....	....	347	3	6	....	....	....	....	..
121	DeSantos, J	.... ..	.. ....	....	....	1	4	7	....	....	....	....	..
122	Drummond, J.	.... ..	.. ....	....	....	....	....	....	6	8	6	....	..
123	D'Lemos, R. M. F.	1910 April	1	....	....	971	5	6	....	....	....	....	..
124	S E Calloway, Major H.	.... ..	.. ....	....	....	27	5	6	....	....	....	....	..
125	DeVoigt, E C	1818 Aug.	28	....	....	314	14	7	....	....	....	....	..
126	Divine, Mrs S. J.	.... ..	.. ....	....	....	86	12	6	....	....	....	....	..
127	D'Costa, A J	1905 Apl	2	....	....	....	....	....	172	7	4	....	..
128	Dufaur, E. T.	.... ..	.. ....	....	....	....	....	....	78	0	4	....	..
129	D'Souza, Mrs. R.	1912 Nov.	1	....	....	6,523	5	6	....	....	....	....	..
130	Digumar Omar	.... ..	.. ....	....	....	....	....	....	....	....	....	....	..
131	Edwards, Alfred Alexander Edward.	1908 Sept.	11 1901 Mar 18	....	....	16	15	7	....	....	....	....	..
132	Egan, John	1904 Aug.	4 1905 Jan. 18	....	....	13	3	6	....	....	....	....	..
133	Ewing, Charles	1905 do.	11	....	....	1,851	15	6	....	....	....	....	..
134	Everard, H. J. E.	1906 Nov.	7 1907 Aug. 8	....	....	246	6	10	....	....	....	....	..
135	Everard, Mrs. Elizabeth	.... ..	.. ....	100	....	23	6	6	....	....	....	....	..
136	Evans, J	1910 July	12	....	....	83	3	6	....	....	....	....	..
137	Englefield, G. C.	1909 Sept.	19	....	....	67	9	3	....	....	....	....	..
138	Estes, G. H.	1909 Oct	9	1,800	....	172	7	10	....	....	....	800	..
139	Farrell, Andrew	1897 May	20	1,400	....	93	1	0	....	....	....	....	..
140	Fernandes, Sabe Francis	1900 Feb	20	....	....	....	....	....	0	8	0	....	..
141	Fosberry, Richard	1901 Aug	19 1903 Dec. 8	....	....	30	8	4	....	....	....	....	..
	Carried over ..	....	....	8,800	8,500	34,611	13	8	882	11	11	800	..

1st July to 1913			Total.						Payments from 1st July to 31st December 1913.						Balances on 31st December 1913.						
Cash			Govern-ment Securi-ties	Bank or other Stock, &c., &c., &c.	Cash.				Govern-ment Securi-ties	Bank or other Stock, &c., &c., &c.	Cash				Govern-ment Securi-ties	Bank or other Stock, &c., &c., &c.	Cash.				
					To Credit.			To Debit.									To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial number.
3	3	1			139	16	3	....	....	....			33	3	0	....	..	96	9	3	....	....	....	71
15	10	10	1,100	..	44	13	3	....	....	....		..	0	7	7	1,100	..	44	7	8	....	....	....	72
....	....	....	....	..	93	4	8	....	....	....	....	..	....	....	....	....	..	93	4	8	....	....	....	73
....	....	....	....	..	36	4	11	....	....	....	....	..	....	....	....	....	..	36	4	11	....	....	....	74
....	....	....	....	..	112	8	3	....	....	....	....	..	0	8	0	....	..	111	15	3	....	....	....	75
....	....	....	....	..	18	1	7	....	....	....	....	..	....	....	....	....	..	18	1	7	....	....	....	76
....	....	....	....	..	38	7	8	....	....	....	....	..	....	....	....	....	..	38	7	8	....	....	....	77
386	6	0	....	..	....	....	....	81	13	1	....	..	218	13	7	....	..	.....			286	10	6	78
....	....	....	....	..	199	3	8	....	....	....	....	..	....	....	....	....	..	199	3	8	....	....	....	79
....	....	....	....	..	83	3	8	....	....	....	....	..	....	....	....	....	..	83	3	8	....	....	....	80
6	12	10	400	..	16	8	8	....	....	....	....	..	6	2	8	400	..	76	5	8	....	....	....	81
..	..	..	....	..	461	14	3	....	....	....	....	..	3	1	5	....	..	461	13	3	....	....	....	82
....	....	....	....	..	18	11	6	....	....	....	....	..	....	....	....	....	..	18	11	6	....	....	....	83
....	....	....	....	..	81	8	9	....	....	....	....	..	....	....	....	....	..	81	8	9	....	....	....	84
....	....	....	....	..	48	4	5	....	....	....	....	..	....	....	....	....	..	48	4	5	....	....	....	85
....	....	....	....	..	166	6	2	....	....	....	....	..	6	1	0	....	..	166	5	2	....	....	....	86
....	....	....	....	..	2	9	6	....	....	....	....	..	....	....	....	....	..	2	9	6	....	....	....	87
....	....	....	....	..	17	8	7	....	....	....	....	..	....	....	....	....	..	17	8	7	....	....	....	88
0	8	8	....	..	....	....	....	....	....	....	....	..	....	....	....	....	..	....	....	....	....	....	....	89
80	6	8	1,200	..	66	0	3	....	....	....	....	..	0	8	8	1,200	..	65	7	8	....	....	....	90
....	....	....	....	..	93	11	1	....	....	....	....	..	....	....	....	....	..	93	11	1	....	....	....	91
....	....	....	....	..	21	6	7	....	....	....	....	..	....	....	....	....	..	21	6	7	....	....	....	92
....	....	....	....	..	1	7	3	....	....	....	....	..	....	....	....	....	..	1	7	3	....	....	....	93
....	....	....	....	..	3	8	3	....	....	....	....	..	3	13	6	....	..	4	8	0	....	....	....	94
....	....	....	....	..	6	8	3	....	....	....	....	..	3	13	2	....	..	9	10	10	....	....	....	95
....	....	....	....	3500	4,497	2	7	....	....	....	....	3500	8,132	3	2	....	..	84	10	0	....	....	....	96
23	14	8	1,700	..	191	8	3	....	....	....	....	..	9	8	4	1,700	..	111	10	1	....	....	....	97
1	11	9	100	..	68	13	2	....	....	....	....	..	2	0	5	100	..	68	13	8	....	....	....	98
....	....	....	....	..	11	12	7	....	....	....	....	..	....	....	....	....	..	11	12	7	....	....	....	99
....	....	....	....	..	163	2	9	....	....	....	....	..	....	....	....	....	..	163	2	9	....	....	....	100
....	....	....	....	..	24	8	1	....	....	....	....	..	....	....	....	....	..	24	8	1	....	....	....	101
3	6	3	200	..	81	13	10	....	....	....	....	..	0	1	4	200	..	81	9	6	....	....	....	102
....	....	....	....	..	29	12	1	....	....	....	....	..	....	....	....	....	..	29	12	1	....	....	....	103
....	....	....	....	..	85	0	0	....	....	....	....	..	....	....	....	....	..	85	0	0	....	....	....	104
....	....	....	....	..	16	0	0	....	....	....	....	..	....	....	....	....	..	16	0	0	....	....	....	105
....	....	....	....	..	268	9	6	....	....	....	....	..	0	1	6	....	..	267	10	7	....	....	....	106
3	8	7	200	..	4	0	10	....	....	....	....	..	3	1	4	200	..	8	15	8	....	....	....	107
....	....	....	....	..	65	7	7	....	....	....	....	..	....	....	....	....	..	65	7	7	....	....	....	108
....	....	....	....	..	63	10	1	....	....	....	....	..	....	....	....	....	..	63	10	1	....	....	....	109
....	....	....	....	..	20	8	3	....	....	....	....	..	....	....	....	....	..	20	8	3	....	....	....	110
....	....	....	....	..	19	13	9	....	....	....	....	..	....	....	....	....	..	19	13	9	....	....	....	111
1	11	6	100	..	43	2	0	....	....	....	....	..	0	3	8	100	..	43	1	4	....	....	....	112
....	....	....	....	..	18	12	3	....	....	....	....	..	....	....	....	....	..	18	12	3	....	....	....	113
....	....	....	....	..	40	1	5	....	....	....	....	..	....	....	....	....	..	40	1	5	....	....	....	114
....	....	....	....	..	85	4	9	....	....	....	....	..	....	....	....	....	..	85	4	9	....	....	....	115
10	3	6	600	..	31	13	3	....	....	....	....	..	14	13	0	600	..	0	14	3	....	....	....	116
....	....	....	....	..	73	3	3	....	....	....	....	..	....	....	....	....	..	73	3	3	....	....	....	117
2	12	3	....	..	59	11	11	....	....	....	....	..	0	14	3	....	..	58	11	8	....	....	....	118
....	....	....	....	..	84	1	5	....	....	....	....	..	....	....	....	....	..	84	1	5	....	....	....	119
47	9	9	....	..	384	2	6	....	....	....	....	..	1	13	3	....	..	382	8	3	....	....	....	120
....	....	....	....	..	1	4	7	....	....	....	....	..	....	....	....	....	..	1	4	7	....	....	....	121
....	....	....	....	..	....	....	....	3	3	6	....	..	....	....	....	....	..	....	....	....	3	3	6	122
....	....	....	....	..	971	3	6	....	....	....	....	..	....	....	....	....	..	971	3	6	....	....	....	123
....	....	....	....	..	27	8	0	....	....	....	....	..	....	....	....	....	..	27	8	0	....	....	....	124
....	....	....	....	..	814	14	7	....	....	....	....	..	....	....	....	....	..	814	14	7	....	....	....	125
....	....	....	....	..	98	12	4	....	....	....	....	..	....	....	....	....	..	98	12	4	....	....	....	126
250	3	3	....	..	100	13	11	....	....	....	....	..	420	11	0	....	..	.....			315	3	7	127
....	....	....	....	..	....	....	....	70	3	4	....	..	....	....	....	....	..	....	....	....	70	0	4	128
6	1	0	....	..	2,622	8	3	....	....	....	....	..	1,619	0	1	....	..	974	1	4	....	....	....	129
2,400	8	0	....	..	2,400	8	3	....	....	....	....	..	1	8	3	....	..	2,398	8	0	....	....	....	130
..	..	..	....	..	10	15	7	....	....	....	....	..	....	....	....	....	..	10	13	7	....	....	....	131
....	....	....	....	..	13	2	8	....	....	....	....	..	....	....	....	....	..	13	2	8	....	....	....	132
....	....	....	....	..	1,911	10	3	....	....	....	....	..	....	....	....	....	..	1,791	10	9	....	....	....	133
....	....	....	....	..	248	4	10	....	....	....	....	..	....	....	....	....	..	248	4	10	....	....	....	134
1	11	6	100	..	68	4	3	....	....	....	....	..	0	3	8	100	..	68	4	0	....	....	....	135
..	..	..	....	..	25	2	2	....	....	....	....	..	....	....	....	....	..	25	2	2	....	....	....	136
....	....	....	....	..	87	3	3	....	....	....	....	..	....	....	....	....	..	47	1	3	....	....	....	137
838	8	11	2,000	..	1,063	1	3	....	....	....	....	..	346	2	1	2,000	..	68	14	8	....	....	....	138
21	13	3	1,300	..	119	14	5	....	....	....	....	..	0	3	3	1,300	..	113	5	8	....	....	....	139
..	..	..	....	..	....	....	....	0	3	3	....	..	....	....	....	....	..	....	....	....	0	3	3	140
..	..	..	....	..	79	3	4	....	....	....	....	..	....	....	....	....	..	79	3	4	....	....	....	141
3,845	3	7	9,000	3500	16,983	4	4	113	6	11	....	3500	3,018	0	3	9,500	..	13,690	2	0	662	7	1	

Serial number	ESTATES	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities	Bank or other Stock, &c., not being Government Securities	Cash				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..										
142	Foster, John	1911 Nov 13	....	800	....	10	8	5		....	..
143	Farrell E	Do Oct. 7	....	1,200	....	..			17 10 2	....	..
144	Fletcher, Arthur Christopher ..	Do. June 13	....	....	....	13	8	5	....	....	..
145	Evans, J. W.	1906 Oct. 31	1907 Mar. 29	....	....	12	4	3	....	....	..
146	Ferguson, A. A.	1908 Nov. 28	....	....	....	57	1	4	....	....	..
147	Fitzgerald, Mrs L. M.	....	....	....	....	10	13	8	....	....	..
148	Fobler, S. F.	1912 May 16	....	....	....	18	10	11	....	....	..
149	Falconer, Captain G. E.	....	....	....	....	..			0 4 0	....	..
150	Gettins Mathew	1877 Sept. 6	1883 Apl. 18	100	....	80	9	0	....	....	..
151	Georgemaney Madaliyar, Arnot ..	1892 do. 1	1893 do. 6	....	....	81	0	2	....	....	..
152	Godfrey, Miss Lucie Talbot ..	1898 May 6	1898 Nov. 29	....	....	30	0	0	....	....	..
153	Goodwin Josiah J	Do July 26	1899 Oct. 11	....	....	10	0	0	....	....	..
154	Gaste, John	Do. Oct. 12	1900 May 1	....	....	29	0	0	....	....	..
155	Gibson, Surgeon-Captain Edward ..	1902 Feb. 28	1902 Aug. 6	....	....	24	7	4	....	....	..
156	Goodman James Russell Sinclair ..	1903 Aug 24	1903 Nov. 13	....	....	82	0	0	....	....	..
157	Gawthorne Mrs. Amelia	1904 do. 4	1908 May 2	....	....	14	11	8	....	....	..
158	Garratt, James George	....	....	....	....	23	11	10	....	....	..
159	Gardom, E. C. L.	1906 Dec. 31	1909 Oct. 26	....	....	122	0	0	....	....	..
160	Gow, John	....	....	....	....	12	11	11	....	....	..
161	Gonsalves, F J	1908 Apl 24	....	....	....	971	0	0	....	....	..
162	Govindaraja Mudaliyar, T. ..	1909 Feb. 10	....	1,000	....	..			7 6 7	....	..
163	Gaste, Monsieur G. G.	1911 do. 17	....	....	....	816	10	0	....	....	..
164	Grove, Mrs.	.. ..	....	....	....	79	14	0	....	....	..
165	Garratt J G	.. ..	....	....	....	80	2	2	....	....	..
166	Ganna Mamikam..	.. ..	....	....	....	..			....	....	..
167	Henderson, J. H	1910 Oct. 21	..	1,600	....	91	5	0	....	....	..
168	Holmes, Apothecary Joseph ..	1877 Apl. 5	1901 Aug 24	..	..	486	15	3	....	....	..
169	Hajee, Mahomed Nazaree (original estate account).	Order of H C 1892 May 9	....	..	....	8	2	0	....	....	..
170	Hajee, Mahomed Nazaree (Receiver's account).	Do. do. 25	....	....	....	1,090	0	1	....	....	..
171	Hasten, John	1894 Sept 3	1895 Oct. 1	800	....	40	6	0	....	....	..
172	Hereford, Robert Spears	1896 June 1	....	....	....	52	11	11	....	....	..
173	Hennessey, Mr. Nancy	1898 Sept. 13	1898 Nov. 29	..	....	16	0	0	....	....	..
174	Hanks, George Walter	1899 Apl. 19	1900 Apl. 2	....	....	67	0	6	....	....	..
175	Hayes, Mrs Louise Hester ..	1901 Nov. 18	1908 do. 6	....	....	12	10	2	....	....	..
176	Hill Henry Cardwell	Do do. 4	1902 May 14	....	....	23	4	6	....	....	..
177	Henderson, Major William Samuel ..	1902 Feb 28	1903 Oct. 6	....	....	91	14	3	....	....	..
178	Harvey, Lieutenant Robert Dunsmuir	Do. July 26	Do do. 3	..	....	56	12	11	....	....	..
179	Hinde, A. B.	Do. Nov. 18	Do June 20	....	....	66	2	0	....	....	..
180	Hart, Mrs R.	Do. Sept. 12	Do. Dec. 6	..	....	430	3	4	....	....	..
181	Harvey, Miss C.	.. ..	....	300	....	88	14	10	....	....	..
182	Home, A. E.	1912 Aug 17	....	....	....	80	3	2	....	....	..
183	Harrison, Reverend James	1910 Jan. 10	..	200	....	572	10	6	....	....	..
184	Harrison, E H	1908 Feb. 23	....	....	....	102	11	4	....	....	..
185	Hoole, F. E.	Do. Nov 11	....	....	....	18	8	0	....	....	..
186	Hay, Alexander	1911 Apl. 27	....	....	....	2	3	1	....	....	..
187	Harper, P. J.	.. ..	....	....	....	1	5	9	....	....	..
188	Hill, Lieutenant A C. P	1912 Jan. 26	....	....	....	81	0	8	....	....	..
189	Hosedon, John	Do Sept. 26	....	....	....	0	0	0	....	....	..
190	Inman, Thomas	1898 Sept. 15	1901 May 20	....	....	38	1	8	....	....	..
191	Ignatius, Davis Justus	....	1908 June 30	..	....	81	14	6	....	....	..
192	Imray, A. J	1913 Aug 7	....	....	....	2,570	10	8	....	....	..
193	Judge, Henry Haldwell Matlocks ..	1893 Sept. 13	1899 Jan. 31	....	....	13	0	8	....	....	..
194	Jackson, I. W	1892 Mar. 11	....	....	....	..			695 13 0	....	..
195	Jackson, Mrs Agnes Isabella ..	Do Aug 4	....	....	....	..			151 6 6	....	..
196	Jones, Owen Anselm	1902 Feb. 26	1902 Apl. 26	..	....	56	9	11	....	....	..
197	Jones Frederick Stewart	Do. Nov 8	Do. Jan 22	..	....	18	0	8	....	....	..
198	Johnson, V.	....	....	....	....	7	0	6	....	....	..
199	Jones, Mary Isabella	....	....	....	....	94	2	8	....	....	..
200	Jackson, Mrs J E	1908 Sept. 2	1909 July 22	....	....	407	7	1	....	....	..
201	Johnson, C T H	1911 Feb. 17	....	....	....	93	14	0	....	....	..
202	Joseph, Pamjiay	1909 Nov. 19	....	....	....	..			0 4 1	....	..
203	Johnson, M W.	1912 May 4	....	....	....	10	4	0	....	....	..
204	Jones, O. E	1913 Jan. 31	....	....	....	..			226 10 0	....	..
205	Kelsheeoe Moses	1876 Feb. 26	1891 May 1	9,200	....	1,817	4	1	....	....	..
206	Krishnaswami Mudali, Pondicherry ..	1893 Dec 26	1895 June 21	..	....	..			22 1 6	....	..
207	Kemble William Phillip	1897 July 7	1903 Feb. 2	..	....	23	9	6	....	....	..
208	Kem, J. P	....	....	..	..	..			..	....	..
	Carried over ..	....	....	9,200	..	9,360	12	8	1,117 10 10	....	..

1st July to 1913	Total					Payments from 1st July to 31st December 1913.			Balance on 31st December 1913				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Serial number
			To Credit.		To Debit.						To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
773 3 11	800	..	786 7 8		.. ..	800	..	232 13 10	....	..	494 0 0		....	142
80 6 5	1,200	..	2 15 4		.. ..	..	..	0 0 0	1,200	..	1 4 1		....	143
.. ..	....	..	13 6 0		.. ..	....	..	....	....	..	19 6 0		....	144
.. ..	....	..	13 4 8		.. ..	....	..	....	....	..	13 4 8		....	145
.. ..	....	..	87 1 4		....	....	..	....	....	..	87 1 4		....	146
.. ..	....	..	10 13 8		....	....	..	0 0 0	....	..	10 13 8		....	147
.. ..	....	..	46 10 11		....	....	..	55 9 9	....	..	....		8 14 10	148
.. ..	....	..	....		8 4 0	....	..	....	....	..	....		8 4 0	149
1 11 0	100	..	82 4 0		.. ..	....	..	0 0 0	100	..	82 4 1		....	150
....	....	..	31 9 8		....	....	..	32 9 8	....	..	....		....	151
....	....	..	20 6 0		....	....	..	....	....	..	20 6 0		....	152
....	....	..	13 0 0		....	....	..	....	....	..	13 0 0		....	153
....	....	..	29 0 0		....	....	..	....	....	..	23 0 0		....	154
....	....	..	24 7 4		....	....	..	....	....	..	24 7 4		....	155
....	....	..	42 0 0		....	....	..	....	....	..	42 0 0		....	156
....	....	..	14 11 8		....	....	..	....	....	..	14 11 8		....	157
....	....	..	23 11 10		....	....	..	....	....	..	23 11 10		....	158
....	....	..	122 0 0		....	....	..	....	....	..	122 0 0		....	159
....	....	..	12 11 11		....	....	..	....	....	..	12 11 11		....	160
....	....	..	448 10 8		....	....	..	1 10 11	....	..	446 15 1		....	161
27 7 4	1,000	..	9 13 1		....	....	..	8 14 4	1,000	..	5 13 9		....	162
17 3 5	....	..	310 13 3		....	....	..	2 7 11	....	..	308 5 4		....	163
....	....	..	72 14 6		....	....	..	....	....	..	73 13 3		....	164
....	....	..	60 8 2		....	....	..	....	....	..	60 8 2		....	165
100 0 0	....	..	100 0 0		....	....	..	123 0 0	....	..	....		23 0 0	166
27 3 3	1,000	..	168 3 3		....	....	..	4 0 2	1,000	..	168 3 1		....	167
....	....	..	485 15 3		....	....	..	....	....	..	485 15 3		....	168
....	....	..	0 2 3		....	....	..	....	....	..	0 2 3		....	169
....	....	..	1,000 6 1		....	....	..	1,000 6 1	....	..	....		....	170
1 6 2	300	..	43 17 8		....	....	..	0 1 4	300	..	43 16 10		....	171
....	....	..	53 11 11		....	....	..	53 11 11	....	..	....		....	172
....	....	..	16 0 6		....	....	..	....	....	..	16 0 6		....	173
....	....	..	67 0 6		....	....	..	....	....	..	67 0 6		....	174
....	....	..	13 10 2		....	....	..	....	....	..	13 10 2		....	175
....	....	..	23 4 4		....	....	..	....	....	..	23 4 4		....	176
....	....	..	91 14 3		....	....	..	....	....	..	91 14 3		....	177
....	....	..	55 10 11		....	....	..	....	....	..	55 10 11		....	178
....	....	..	45 0 2		....	....	..	....	....	..	45 0 2		....	179
....	....	..	430 7 4		....	....	..	0 1 0	....	..	430 6 4		....	180
5 1 8	300	..	91 0 6		....	....	..	0 2 0	300	..	90 14 6		....	181
....	....	..	45 0 2		....	....	..	....	....	..	45 0 2		....	182
108 6 8	300	..	475 4 1		....	....	..	903 10 2	300	..	....		427 14 1	183
....	....	..	102 11 8		....	....	..	90 0 8	....	..	12 10 16		....	184
....	....	..	19 5 8		....	....	..	....	....	..	19 0 8		....	185
....	....	..	2 3 1		....	....	..	....	....	..	2 0 1		....	186
....	....	..	1 6 8		....	....	..	....	....	..	1 0 8		....	187
....	....	..	81 0 6		....	....	..	0 0 6	....	..	14 0 0		....	188
23 2 0	....	..	21 2 6		....	....	..	5 4 1	....	..	26 13 11		....	189
....	....	..	38 1 8		....	....	..	....	....	..	38 1 8		....	190
....	....	..	51 14 8		....	....	..	....	....	..	51 14 8		....	191
5 12 6	....	..	1,573 6 6		....	....	..	110 13 7	....	..	9,462 8 11		....	192
....	....	..	13 0 8		....	....	..	....	....	..	13 0 8		....	193
1,072 8 6	....	..	670 9 8		....	....	..	813 8 16	....	..	....		486 10 1	194
....	....	..	....		154 6 0	....	..	....	....	..	....		154 6 8	195
....	....	..	89 9 11		....	....	..	....	....	..	89 9 11		....	196
....	....	..	15 6 8		....	....	..	....	....	..	15 6 8		....	197
....	....	..	7 0 8		....	....	..	....	....	..	7 0 8		....	198
....	....	..	24 2 8		....	....	..	....	....	..	24 2 8		....	199
....	....	..	21 9 8		....	....	..	....	....	..	457 7 1		....	200
....	....	..	467 7 1		....	....	..	....	....	..	28 2 7		....	201
....	....	..	32 14 0		....	....	..	8 12 0	....	..	....		....	202
3 4 1	....	..	....		....	....	..	....	....	..	1 7 11		....	203
....	....	..	18 8 0		....	....	..	8 12 1	....	..	64 13 6		....	204
12,000 0 6	....	..	11,275 8 6		....	....	..	11,70[illegible] 4 0	....	..	1,868 15 [illegible]		....	205
84 6 6	3,200	..	1,051 10 7		....	....	..	2 11 4	3,200	..	....		....	206
12 1 8	....	..	....		....	....	..	....	....	..	23 9 6		....	207
....	....	..	23 8 8		....	....	..	....	....	..	187 13 10		....	208
102 12 4	....	..	209 12 4		....	....	..	14 14 8	....	..	....		....	209
14,500 1 6	9,200	..	22,185 12 9		154 12 8	800	..	19,358 0 1	6,400	..	8,864 15 5		1,173 3 9	

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees	Annas.	Pies.	Rupees	Annas.	Pies.	Rupees	
	Brought forward ..												
209	Krishnasamal, Tanjore, alias Channavel	1893 Mar 18	1902 Aug 24	....	....	31	4	6	....			....	....
210	Knight, Thomas Percy ..	1900 Jan 30	1900 Nov 30	400	....	44	4	6	....			....	....
211	Kershaw, Eleanor ..	Do Oct. 12	....	....	....	37	4	11	....			....	....
212	Kay, William	1903 May 4	1903 June 3	....	....	49	14	10	....			....	....
213	King, Mrs Jane	Do. Oct. 4	Do May 25	....	....	40	9	0	....			....	....
214	Kemp, Mrs Jane	1903 May 25	Do. Nov. 11	....	....	300	4	7	....			....	....
215	Kerrison, Frederick William ..	Do. do. 25	1903 Jan. 20	....	....	330	9	7	....			....	....
216	Kennedy, Mrs Elizabeth Ann ..	1902 Nov. 25	1906 do. 31	....	....	89	14	10	....			....	....
217	Kent, S J. ..	Do Sept 24	....	....	....	....			313	19	8	....	....
218	Khan-sa-maa Begum Sahiba, Her Highness Nawab	1904 Mar 28	1904 Sept. 29	....	....	76	7	10	....			....	....
	Kershaw, Hesketh Arthuson .		1906 Mar. 28										
219	Kernan, J. G	Do. Aug. 3	1906 Mar 28	....	....	31	13	7	....			....	....
220	Krishna Ayyangar B. G.	Do. Dec 3	....	....	....	2	6	3	....			....	....
221	Kershaw, Harriet	1903 Sept. 18	1906 May 8	....	....	327	8	10	....			....	....
222	Kunhikhi Amma, Kotha . ..	1903 Jan. 21	....	....	....	....			77	13	11	....	....
223	Kenyon, J H	Do Nov 28	....	....	....	12	3	3	....			....	....
224	Krishnaswamy Chetty, C . ..	1909 Feb 13	1909 Oct. 26	....	....	8	10	3	....			....	....
225	Kuppuswamy Sayudu, K. ..	Do. Apl. 23	....	....	....	....			533	1	9	....	....
226	Kay, Lieut. J A.	Do Oct 3	....	....	....	9	12	10	....			....	....
227	King, F M B	1910 Aug 2	....	....	....	10	10	3	....			....	....
228	King, Miss F. S.	....	....	....	....	....			....			....	....
229	Laing Thomas Ward	1894 Oct. 10	1896 June 18	....	....	78	13	7	....			....	....
230	Lander, Ellen Mrs	1900 Jan. 30	1901 do. 22	....	....	312	9	7	....			....	....
231	Lane, Mrs Mary Jane ..	Do Feb 1	1903 Oct. 22	....	....	91	8	6	....			....	....
232	Loganathe Mudaliyar Vellore ..	1901 Nov. 2	....	....	....	6,292	13	13	....			....	....
233	Lewis Mrs Ada Maria	Do. do. 19	1902 Nov. 6	....	....	19	3	9	....			....	....
234	Lovedav Rodhard	1902 Jan. 21	1903 April 17	....	....	19	13	13	....			....	....
235	Lander, Joseph Bruce ..	Do July 28	1903 Nov. 18	....	....	21	7	8	....			....	....
236	Lawren, William Hubert	1903 do. 21	1904 Feb 26	....	....	28	7	11	....			....	....
237	Luza, J. W.	1905 do. 12	Do. Dec 19	....	....	21	14	9	....			....	....
238	Lassiat, A	1906 Mar 1	....	....	....	617	10	8	....			....	....
239	Lakshmana Rao Sahib, A. ..	Do. Dec. 7	....	....	....	42	2	5	....			....	....
240	Loganayakamal	1907 Nov. 26	....	....	....	36	11	2	....			....	....
241	Leonard, H A	Do. Dec 13	....	....	....	18	7	7	....			....	....
242	Lawton, M A	....	....	....	....	12	8	11	....			....	....
243	Lloyd, T	1908 May 13	1908 July 27	....	....	18	10	12	....			....	....
244	Lazzri, Mrs. L.	1911 Sept. 21	....	....	....	....			1,700	3	2	....	....
245	Lakshmi Narasamma Vemulu ..	1912 Mar 6	....	....	....	139	11	9	....			....	....
246	Lamb, David	....	....	....	....	110	8	8	....			....	....
247	Lesley, J.	....	....	....	....	....			....			....	....
248	Lee, Sarojah	1912 Feb 9	....	21,100	3,000	3,328	11	2	....			....	....
249	Little, Henry	1912 Dec. 9	....	....	3,300	397	12	10	....			....	....
250	Murray, Thomas	1878 Nov. 2	1900 April 19	....	....	38	14	2	....			....	....
251	Meyer Mrs Johnny	1896 June 2	1901 Dec 18	500	....	29	0	15	....			....	....
252	Maitland Richard Thomas Hyacinth.	1898 Mar 26	....	....	....	35	15	11	....			....	....
253	Marquard, Patrick Millis Farson .	Do. do 22	....	....	....	56	13	7	....			....	....
254	Marimakkh	....	....	....	....	28	9	11	....			....	....
255	Marris, Robert	1897 April 6	1898 Nov. 18	....	....	80	8	0	....			....	....
256	Morrison, Mrs Julia Agnes	....	1900 Sept. 20	....	....	134	3	11	....			....	....
257	Morrison, Lieutenant William	1897 Nov 22	Do Oct 9	....	....	132	11	7	....			....	....
258	McKay, Robert Lewis .	1899 Sept. 13	Do. Aug. 21	....	....	62	0	0	....			....	....
259	Moore, Lieutenant Henry Hamilton.	Do do. 19	1899 Oct 30	....	....	35	3	3	....			....	....
260	Maghee, William Holmes	Do. Aug 30	1904 Sept. 6	....	....	206	0	0	....			....	....
261	McKenna, Charles Henry ..	Do. July 13	1900 Jan. 31	....	....	23	1	3	....			....	....
262	McNicholas, M.	1899 Se. 28	1901 Mar. 28	....	....	28	9	7	....			....	....
263	Murray, Joseph	1899 Nov 1	1900 May 15	....	....	18	13	6	....			....	....
264	Mitchell, Mrs Wilhelmina Teresa .	Do do 1	Do. July 26	....	....	22	13	6	....			....	....
265	Mara, George John .	1899 Jan 30	Do. do. 31	....	....	99	3	3	....			....	....
266	Moothoo Pillay, Anthony	1899 Dec 23	....	....	....	....			5	0	0	....	....
267	Morrison Mrs Laura Jane ..	1900 May 8	1900 Aug 30	....	....	30	1	10	....			....	....
268	Meyers, Charles Joseph William .	Do Nov 29	1901 Nov 12	....	....	18	3	3	....			....	....
269	McNulty F. S.	1910 Sept 3	....	....	....	25	9	3	....			....	....
270	Mitchell, Arthur St. Ledger ..	1900 Mar. 12	....	800	....	95	13	1	....			....	....
271	Do David .	1902 Nov 24	1905 Feb 23	....	....	30	3	5	....			....	....
272	MacFarlane, Charles ..	1903 Feb 6	1903 Apr 23	....	....	16	11	3	....			....	....
273	McFeat, Robert	Do Nov. 17	1903 May 20	....	....	15	8	9	....			....	....
274	Mansfield, Mrs. Anne ..	Do Aug 31	1903 Nov. 18	....	....	32	10	7	....			....	....
275	Manickasamya Mudaliyar, G .	1905 Mar. 2	1907 June 25	....	....	22	4	8	....			....	....
276	Murugappa Chetti, K. S. ..	1906 Nov. 23	....	....	....	....			2,210	0	1	....	....
277	Mutchet, Charles Archibald .	1906 Sept 12	....	37,200	....	140	7	11	....			....	....
278	Mount, Mrs M. J.	1906 Feb. 12	1908 Nov. 29	....	....	21	1	4	....			....	....
279	Mount, J. A	Do. do 12	Do. do 19	....	....	17	11	2	....			....	....
280	MacFadyen, F.	1906 Mar 6	....	....	....	....			1,887	15	3	....	....
281	Mahar Saheb, C	Do Aug. 15	....	....	....	31	9	1	....			....	....
	Carried over ..	....	....	60,700	3,300	13,406	9	8	3,892	14	10	....	....

| 1st July to 31st December 1813. | | |

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1919.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Bank. &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Bank. &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
	Brought forward ...												
257	Miller, Mrs. M. E.	1903 Oct. 6	1904 Apl 21	....	.....	10	3	9	....			....	
283	Moneambar Davey	1903 Sept. 22	...	4,500	.....	579	15	11	....			700	
284	Morgan, J. C	Do. Oct. 2	....	....	.....	....			17	3	7	....	
285	Mulcod, A. F.	1909 Apl. 22	....	....	.....	86	2	5	....			....	
289	Mitchell, Mrs. Grace	Do July 23	....	....	.....	35	15	9	....			....	
287	Murray, Dr. W. H.	1912 Feb. 23	....	....	.....	....			29	0	11	....	
288	Marani, A. F.	1904 Oct. 6	....	....	.....	7	3	8	....			....	
289	Molley, H. J.	1910 Jan. 10	....	....	.....	92	0	5	....			....	
290	Mulcod, General Harry	Do. Apl. 26	....	....	.....	22	10	5	....			....	
291	Muthuswamy Chetti, Collah Venkata.	1910 Feb. 10	....	....	100	....			604	0	0	....	
292	Mason, W. B	Do. do. 23	....	....	.....	28	12	8	....			....	
293	Martin, A. J.	Do. Mar. 10	....	....	.....	37	6	0	....			....	
294	Mason, Mrs Dorothy	....	....	....	.....	0	13	4	....			....	
295	Marsh, A. E.	1911 Aug. 3	....	....	.....	1,558	1	1	....			....	
296	Michael, J. E	Do. Nov. 6	....	....	.....	99	5	0	....			....	
297	Mahomed Ghouse Sahib	....	....	600	.....	2,781	5	2	....			....	
298	Mackenzie, J. A.	1912 Apl. 2	....	....	.....	13,973	9	7	....			....	
299	Maxwell, F. F.	....	....	....	.....	120	15	9	....			....	
300	Murphy, E. C.	1913 Oct. 1	....	....	.....	1,402	5	2	....			....	
301	Mabe, F. J	....	....	....	.....	....			....			....	
302	Nicholas, Theophilus	1890 Aug. 11	1898 June 27	....	.....	41	9	6	....			....	
303	Narasimhulu Nayudu, Colalpett ...	1898 Sept. 12	1901 May 31	....	.....	55	7	10	....			....	
304	Nagappa Mudaliyar, M.	1902 Aug. 3	....	12,700	.....	151	4	3	....			....	
305	Nash, Mrs M. E.	....	....	....	.....	0	12	11	....			....	
306	Oakes, William Thomas Smith ...	1879 Feb. 20	1919 March 6	....	.....	76	6	6	....			....	
307	Orem, John Sweedale	1894 Sept. 1	....	....	.....	19	13	9	....			....	
308	Oliver, Charles Harold	1892 Aug. 11	1900 Sept. 13	....	.....	49	0	7	....			....	
309	O'Halloran, Lancelot Joseph ...	1903 Apl 9	1908 Jan. 10	....	.....	97	11	10	....			....	
310	O'Reilly, Captain, F. D.	1908 Feb. 9	1907 July 18	....	.....	31	4	6	....			....	
311	Oosthuizen, James William ...	....	....	....	.....	133	0	6	....			....	
312	Orywood, J., Assistant Surgeon ...	....	....	....	.....	1	13	9	....			....	
313	Pedda Chetti, Pondicherry Raja (Receiver's account).	Order of H. C. 1903 Sept. 29	1909 May 31.	....	....	9,977	2	8	....			....	
314	Prendergast, Henry Gordon ...	1897 April 9	1907 Nov 30	....	.....	96	3	6	....			....	
315	Pope Philip Joseph	1898 Sept. 13	1899 July 12	....	.....	153	13	8	....			....	
316	Preston, J. P.	1892 Feb. 7	1899 Nov. 30	....	.....	209	9	7	....			....	
317	Paterson, Miss Mary Letitia MacMaster.	Do Nov. 10	1900 June 22	....	.....	23	3	9	....			....	
318	Pinto, John Lawrence	1899 Dec 12	1903 Feb. 9	....	.....	79	15	11	....			....	
319	Parthasarathy, Rev. C.	1900 April 18	....	100	.....	....			10	8	9	....	
320	Pinnett, H.	1901 July 10	1903 June 16	....	.....	104	8	1	....			....	
321	Patton, Miss Sarah Anna Amelia ...	1902 Sept. 6	1904 May 9	....	.....	898	14	10	....			....	
322	Prescott, Miss M. H.	1903 Dec 9	Do March 3	....	.....	51	15	4	....			....	
323	Prince, I. H	1908 Oct. 8	1908 Nov. 17	....	.....	62	3	6	....			....	
324	Peters, J. S	1907 Aug. 6	....	....	.....	230	1	6	....			....	
325	Pachaippah Naicker, C.	....	....	10,200	.....	941	0	3	....			300	
326	Peck, Mrs. J. A.	1900 Sept. 10	....	....	.....	19	20	11	....			....	
327	Robinson, Jessie alias Carrie (Jockey)	1866 Feb. 5	1901 Dec. 10	200	.....	101	1	11	....			100	
328	Ranga Pillay, Chelpet	1902 Jan. 25	1903 Mar. 21	....	.....	10	11	9	....			....	
329	Rose, Thomas William	1899 April 24	1900 Aug 20	....	.....	17	34	1	....			....	
330	Rose, Mrs Cecilia Aloysius ...	Do. July 22	Do. Mar. 19	....	.....	49	0	9	....			....	
331	Russell, G. P.	Do Jan. 27	1901 Dec 10	300	.....	71	6	7	....			....	
332	Rawson Edward Cresswell ...	Do Mar 5	1899 Dec 15	....	.....	97	5	6	....			....	
333	Rajamanickam Mudaliyar, P. V. ...	Do. do 15	....	....	.....	....			....			....	
334	Rajendram Pillai S.	1900 Mar. 27	1901 Oct. 31	....	.....	33	5	9	497	7	1	....	
335	Ritchie, William Hamilton ...	1901 Dec 6	1902 Apr. 15	....	.....	215	4	7	....			....	
336	Rebbins Charles	1903 Aug. 21	1903 Oct. 8	....	.....	10	14	8	....			....	
337	Rylah, Anthony	Do. Mar. 20	1907 Apl 12	....	.....	6	2	9	....			....	
338	Ralph, Mrs Sarah	1903 Aug 24	1903 Nov. 12	....	.....	16	1	8	....			....	
339	Rajagopaul Mudaliyar, C.	1911 Feb 17	....	....	.....	15	10	7	....			....	
340	Redding, Rev. R. B	1904 Sept. 23	1909 Oct 27	....	.....	44	8	0	....			....	
341	Rodgers, Mrs. Jane	....	....	300	.....	83	15	11	....			....	
342	Rangamannar Nayudu, P.	1905 July 25	1907 Nov. 19	....	.....	29	0	2	....			....	
343	Rochard, Major J. E	1904 Feb. 22	1906 June 16	....	.....	15	12	6	....			....	
344	Ramanarain Pandey, P.	1909 do. 15	....	....	8,000	....			184	9	6	....	
345	Rooms, Captain R. B.	1907 do 28	1907 Aug. 13	....	.....	49	8	8	....			....	
346	Ratiga Pather	Do. Aug. 17	....	....	.....	....			199	5	6	....	
347	Raven, Lieut. J. P. A	....	1908 Jan 31	....	.....	80	5	7	....			....	
348	Rose, Mrs Annie	1907 Nov. 8	Do. Mar. 19	....	.....	706	10	0	....			....	
349	Ramaswamy Mudaliyar, M.	1908 Jan. 21	....	....	.....	324	10	6	....			....	
350	Rodrigues Mary	....	....	....	.....	7	12	1	....			....	
351	Ramanadapathy Mudaliyar, M. ...	1909 Jan. 11	1909 June 24	....	.....	9	0	5	....			....	
352	Rama Row, V.	Do May 18	....	35,400	.....	....			448	10	10	....	
353	Roberts, Mrs. M.	1913 July 30	....	....	.....	5,082	8	1	....			....	
354	Rhenius Pillay Samuel	1899 Jan 30	....	....	.....	1	15	0	....			....	
355	Rosario, A	1912 Dec. 9	....	....	.....	21	7	0	....			....	
356	Ramaramam	....	....	....	.....	....			....			....	
357	Ross-Samuel Black	....	....	....	.....	....			....			....	
	Carried over ...	.....	.....	69,400	8,100	32,377	9	6	2,120	7	10	1,000	

| 1st July to 31st December 1913. | | |

Serial number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec	
				Government Securities.	Stock, &c., other than Government Securities	Cash.				Government Securities.	Stock, &c., other than Government Securities.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Stock, &c., &c.
	Brought forward ..										
356	Sargon Mall Lellah	1889 Oct. 9	1892 Mar 17	.. ..	.. ..	92	10	7	.. .. ..	.. ..	..
357	Shea, Patrick Dunlop ..	1894 Aug. 4	1895 May 20	100	.. ..	91	2	6	.. .. ..	.. ..	..
358	Syms, Thomas.	1898 May 6	1899 Apr. 28	.. ..	.. ..	87	8	6	.. .. ..	.. ..	..
359	Sick, John	Do. Oct. 27	1901 Aug 26	.. ..	.. ..	85	0	2	.. .. ..	.. ..	..
360	Seager James William ..	Do Feb 21	1899 Oct. 17	.. ..	.. ..	44	15	0	.. .. ..	.. ..	..
361	Samuel, Abraham Aron ..	1900 do. 13	1902 Apr 22	.. ..	.. ..	87	11	0	.. .. ..	.. ..	..
362	Shitian, Isaac	1901 do. 6	Do Aug. 23	.. ..	.. ..	27	7	6	.. .. ..	.. ..	..
363	Seale, Thomas Augustus Loftus ..	Do. July 26	1904 Oct 21	.. ..	.. ..	13	7	0	.. .. ..	.. ..	..
364	Scott, Mrs. Isabella ..	Do Feb 1	1902 Mar. 25	.. ..	.. ..	340	6	3	.. .. ..	.. ..	..
365	Somasundara Mudaliyar, K. ..	1903 do 10	1906 Sept. 4	.. ..	.. ..	20	0	0	.. .. ..	.. ..	..
366	Sirsey, John Edward	1902 Sept. 9	1903 Dec 3	.. ..	.. ..	60	0	7	.. .. ..	.. ..	..
367	Sandeburg, Mrs Susan ..	1903 Mar. 20	1904 Feb 24	.. ..	.. ..	42	13	4	.. .. ..	.. ..	..
368	Scott, James Kirkwick	Do July 23	1903 Nov. 18	.. ..	.. ..	10	11	3	.. .. ..	.. ..	..
369	Subapathy Chetty, Pasham ..	1904 Mar. 2	.. ..	.. ..	.. ..	6	15	4	.. .. ..	.. ..	..
370	Sraney, P. E.	1903 Nov. 3	.. ..	.. ..	.. ..	467	10	6	.. .. ..	.. ..	..
371	Scott, Lieut. M. O. W. ..	1904 Mar 24	1904 Sept. 21	.. ..	.. ..	30	3	4	.. .. ..	.. ..	..
372	Smith Mrs Sarah Ann ..	Do. Dec. 2	1905 Dec. 6	.. ..	.. ..	17	10	1	.. .. ..	.. ..	..
373	Syms William	Do Mar. 2	.. ..	20,400	.. ..	..	..	..	49 0 10	.. ..	..
374	Subrahmanya Ayyar, S. ..	Do. Dec 21	.. ..	9,100	.. ..	..	..	..	264 3 0	.. ..	..
375	Stewart Mrs.	.. ..	.. ..	.. ..	.. ..	..	..	..	.. .. ..	.. ..	..
376	Seshachalu, S. V.	1903 Aug 13	.. ..	2,500	.. ..	..	..	..	1,406 10 9	.. ..	..
377	Subrahmanya Sastri, V. ..	Do Feb 22	.. ..	.. ..	.. ..	..	..	..	.. .. ..	.. ..	..
378	Sraney, Dennis	Do Sept. 11	1907 Apr. 22	.. ..	.. ..	1,938	0	7	.. .. ..	.. ..	..
379	Simmons, J. C	.. ..	.. ..	.. ..	.. ..	0	4	6	.. .. ..	.. ..	..
380	Sabelin, Benjamin Spencer. ..	1907 Aug. 8	1907 Sept. 25	.. ..	.. ..	11	8	11	.. .. ..	.. ..	..
381	Smiles, Captain O. J ..	Do Dec 20	1910 Mar 21	.. ..	.. ..	64	5	0	.. .. ..	.. ..	..
382	Sowers Miss G. M. E ..	Do. do. 30	Do do 21	.. ..	.. ..	61	12	10	.. .. ..	.. ..	..
383	Seshayya Chetti, T. ..	Do Nov 28	.. ..	.. ..	.. ..	81	8	0	.. .. ..	.. ..	..
384	Sellon, O. E. K.	1903 Jan 20	1910 Mar. 22	.. ..	.. ..	101	3	2	.. .. ..	.. ..	..
385	Skeef, W. Joseph	Do. do. 31	.. ..	.. ..	.. ..	1,288	14	4	.. .. ..	.. ..	..
386	Shadley, R. F	1899 Mar. 16	.. ..	.. ..	.. ..	0	1	9	.. .. ..	.. ..	..
387	Subrahmanya Mudaliyar, M ..	1903 Aug. 25	.. ..	6,100	.. ..	..	..	..	1,139 10 2	.. ..	..
388	Sundambal	1909 April 12	.. ..	.. ..	.. ..	25	3	0	.. .. ..	.. ..	..
389	Sell, Mrs E.	.. ..	.. ..	400	.. ..	46	3	11	.. .. ..	.. ..	..
390	Strange, W. G.	1908 Aug. 3	.. ..	.. ..	.. ..	23	8	0	.. .. ..	.. ..	..
391	Shakespear, E. A. ..	Do Oct. 6	.. ..	1,000	.. ..	172	13	10	.. .. ..	.. ..	..
392	Sundaram Pillai, P. L. T. ..	Do Dec. 2	.. ..	100	.. ..	76	0	10	.. .. ..	.. ..	..
393	Sesa Mudaliyar, G. ..	Do Feb. 23	.. ..	26,100	.. ..	940	12	6	.. .. ..	.. ..	..
394	Subapathy Ayyar, T. ..	1912 Mar. 4	.. ..	.. ..	.. ..	..	..	..	6 14 1	.. ..	..
395	Smith, James	1911 do. 24	.. ..	4,000	.. ..	810	0	4	.. .. ..	208	..
396	Stewart, Murray	Do. April 26	.. ..	.. ..	10,035	2,836	11	4	.. .. ..	.. ..	..
397	Seshayya, C.	Do. Nov. 18	.. ..	.. ..	.. ..	..	..	..	1,190 12 9	.. ..	..
398	Strickland, G.	Do. do. 8	.. ..	.. ..	.. ..	10	8	8	.. .. ..	.. ..	..
399	Seppings, J. M.	1912 Apr. 15	.. ..	.. ..	.. ..	0	12	0	.. .. ..	.. ..	..
400	Sesadri, E.	1907 Jan 24	1907 July 31	.. ..	.. ..	91	10	0	.. .. ..	.. ..	..
401	Sabelin, F. W.	Do. Aug. 5	Do. Sept. 20	.. ..	.. ..	624	4	4	.. .. ..	.. ..	..
402	Srinivasa Ayyangar, S. ..	.. ..	.. ..	.. ..	.. ..	..	..	..	0 0 5	.. ..	..
403	Stephenson, R. H. ..	1913 Mar. 14	.. ..	.. ..	.. ..	2,736	4	6	.. .. ..	.. ..	..
404	Thompson, Leslie Cecil ..	1890 Jan. 24	1891 Apr 17	200	.. ..	26	14	0	.. .. ..	.. ..	..
405	Tapp, Miss Harriet Maria Henrietta.	1894 Aug 11	1900 Feb 21	500	.. ..	53	13	9	.. .. ..	.. ..	..
406	Thyagamal, P	1895 May. 3	1897 Dec 13	.. ..	.. ..	71	0	0	.. .. ..	.. ..	..
407	Tate, Clement	1898 Oct 27	1899 July 21	.. ..	.. ..	1,044	7	1	.. .. ..	.. ..	..
408	Troup, Lieut. Hugh Ross ..	Do do 12	Do do 21	.. ..	.. ..	18	0	0	.. .. ..	.. ..	..
411	Texeira, Edward	1895 Nov 3	1900 do 25	.. ..	.. ..	66	2	8	.. .. ..	.. ..	..
412	Timothy Brothers, alias Victor D'Rozario.	1900 do 29	1903 Aug 28	.. ..	.. ..	81	4	0	.. .. ..	.. ..	..
413	Townsend, R. E.	1901 Feb. 5	1905 Nov. 14	.. ..	.. ..	378	15	8	.. .. ..	.. ..	..
414	Tirumalai Chetti, Pasayar ..	1903 Sept. 18	.. ..	.. ..	.. ..	316	9	10	.. .. ..	.. ..	..
415	Taylor Richard	1904 Aug 22	1907 Sept. 26	.. ..	.. ..	110	12	0	.. .. ..	.. ..	..
416	Tremlow, Lieut. G. H. E. ..	Do. do 22	1908 Dec. 17	.. ..	.. ..	8	10	1	.. .. ..	.. ..	..
417	Thomas Lieut D. H. L. ..	.. ..	1907 Nov. 22	.. ..	.. ..	6	8	11	.. .. ..	.. ..	..
418	Taylor, William	1907 Aug 8	.. ..	.. ..	.. ..	48	11	0	.. .. ..	.. ..	..
419	Taylor Richard (Junior)	Do Sept. 16	1908 Mar. 18	.. ..	.. ..	10	1	8	.. .. ..	.. ..	..
420	Todd, Parker	1908 Mar 23	.. ..	300	.. ..	..	..	..	1 3 7	.. ..	..
421	Thiruvengadam Chetty, T. ..	1903 Sept. 18	.. ..	.. ..	.. ..	..	..	..	603 10 7	.. ..	..
422	Thiruvengada Mudaliyar, C. ..	1911 Aug. 2	.. ..	1,000	.. ..	..	..	..	403 10 11	.. ..	..
423	Tinley, F. J	Do Nov. 8	.. ..	.. ..	.. ..	121	1	8	.. .. ..	.. ..	..
424	Tiruvengada Pillai, P.	.. ..	.. ..	.. ..	.. ..	844	9	2	.. .. ..	.. ..	..
425	Theobald, Alberta Eleanor ..	1913 Aug. 21	.. ..	.. ..	.. ..	358	12	8	.. .. ..	209	..
426	Theobald, Edwin Joseph	.. ..	.. ..	.. ..	.. ..	..	..	..	13 0 4	.. ..	..
427	Verlinden, Mr. Elizabeth Eleanor Prechart.	1894 Feb 10	1894 April 24	.. ..	.. ..	49	0	1	.. .. ..	.. ..	..
428	Veloso, Miss Kate	1899 do. 25	1899 Sept 25	.. ..	.. ..	18	10	0	.. .. ..	.. ..	..
429	Vincent	Do. Aug. 22	.. ..	.. ..	.. ..	61	7	7	.. .. ..	.. ..	..
430	Vegas, Mrs Amelia	1901 Sept. 24	1904 Mar. 22	.. ..	.. ..	28	11	6	.. .. ..	.. ..	..
	Carried over ..	.. ..	.. ..	70,700	10,035	20,504	7	1	3,699 16 8	209	..

1st July to 1913.		Total					Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.					Serial Number.
Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			
				To Credit.		To Debit.						To Credit.		To Debit.	
Rupees.	Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees.	Annas. Pies.	Rupees. Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees.	Rupees.	Bank or other Stock, &c., &c.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
	1 11 0								0 0 3							359
																359
																360
																361
																362
																363
																364
																365
																366
																367
																368
																369
																370
																371
																372
																373
																374
626 12 6		20,400		457 3 10					842 6 6	20,400				178 3 11		375
103 11 10		6,100				150 0 10			131 9 5	6,100				331 10 3		376
840 15 6		2,100		10 0 0		554 14 6			945 0 11	2,100				1,500 7 3		377
									0 1 0					0 1 0		378
				1,038 6 7								1,038 6 7				379
				0 4 6								0 4 6				380
				11 3 11								11 3 11				381
				54 6 6					0 0 6			54 6 6				382
				61 12 10								61 12 10				383
	0 1 0			31 9 9					27 1 3			4 7 10				384
				181 3 3								181 0 2				385
				1,253 14 4					16 0 4			1,249 0 0				386
				4 1 2								0 1 2				387
265 10 10		6,100				853 0 4			952 0 1	6,100				1,105 0 5		388
				25 2 6								25 2 6				389
0 38 10		400		92 14 10					0 0 0	400		53 12 9				390
				23 6 6								23 6 6				391
20 6 7		1,300		194 15 6					0 0 6	1,300		180 9 9				392
1 13 6		100		66 12 6					0 4 6	100		66 11 7				393
6,211 2 1		16,100		6,550 14 1			6,000		1,035 0 11	21,100		1,836 13 6				394
						0 14 1			2 2 6					0 0 6		395
82 0 6		4,200		284 14 10					201 10 2	4,200		94 15 6				396
			10054	2,625 11 4					10 10 6		10054	2,795 13 7				397
200 0 6						631 12 8			691 12 6					1,633 10 1		398
				10 5 8					2 12 6			13 12 4				399
				6 10 0					5 10 6			1 5 8				400
				24 12 8								24 12 8				401
				624 6 4								624 4 4				402
						0 2 0								0 2 0		403
250 0 6				8,978 13 6					0 616 11 6			0,452 1 10				404
2 6 6		800		40 6 2					0 1 6	200		40 2 10				405
0 7 10		500		63 6 3					0 2 4	500		62 9 11				406
				71 0 0								71 6 6				407
				1,041 7 1					4 1 0			1,040 5 1				408
				12 6 6								13 0 6				409
				66 2 6								66 2 6				410
				81 6 4								81 4 6				411
																412
				278 10 5								278 13 6				413
				816 9 10								816 9 10				414
				116 12 2								116 10 5				415
				8 10 1								8 10 1				416
				5 6 11								0 0 11				417
	4 10 0			54 6 2					11 6 6			43 0 0				418
				10 1 6								10 1 8				419
	0 1 6	300		0 14 1					0 0 6	300		5 12 1				420
575 0 0						299 10 7			326 6 6					816 3 6		421
17 0 6		1,000				300 13 6			1 4 11	1,000				369 10 7		422
				123 1 0					0 6 3			119 14 9				423
				340 3 2					0 10 3			340 8 11				424
446 4 6		900		646 4 6					303 14 6	300		641 0 4				425
						10 0 0								12 3 0		426
				40 4 1								40 4 1				427
				10 10 0								10 10 0				428
				61 7 7								61 7 7				429
				80 11 6								80 11 6				430
0,229 0 3		76,300	10054	37,003 4 0		3,190 11 4	6,000	..	13,261 7 11	74,200	10054	19,273 10 7		5,763 14 10		

Serial number.	ESTATES.	Date of Administration.	Date of Closing	Balance on 30th June 1913. Government Securities. Rupees.	Bank or other Stocks, &c., not being Government Securities.	Cash. To Credit. Rupees.	Annas.	Pies.	Cash. To Debit. Rupees.	Annas.	Pies.	Receipts from 31st Dec. Government Securities. Rupees.	Bank or other Stocks, &c., &c.
	Brought forward												
421	Veerabhadra Pillay, P.	1908 Aug. 22				0	7	0					
422	Vedarammal, C.	Do Jan. 11				30	6	0					
423	Varadava, V. C.	1906 Sept. 17		3,000		97	9	5					
424	Venkatasubbiah Chetty, C.		1908 April 9			3	13	9					
425	Venkappa, Mankala	1910 Mar. 22		1,000		48	7	10					
426	Vasantham Chetty, T.	Do April 1							11,664	14	10		
427	Vernon, G. A.					1	0	0					
428	Von Frieling, Rev. W.	1912 July 30		2,400		2,692	0	0					
429	Venkatachela Chetti	1912 Jan. 9				1,298	0	0					
430	Woods, Mrs Hester	1874 May 3 Do Sept. 8	1909 July 22			83	0	0					
431	Woolley, Richard (Estate account)	Do Sept. 10	1901 Dec. 31			74	11	1					
432	Wrightman, Mrs Maria	Do April 6	Do. Jan. 11			95	10	0					
433	Willmott, Andrew Beauchamp	1898 Feb. 9	Do July 14			76	10	0					
434	Walker, L. E.	Do Sept. 27	1896 Feb. 9			128	11	11					
435	Warner, Colonel William Beaumaryis	1899 April 16	Do Oct. 31			170	3	9					
436	Woodward Arthur	1900 Mar. 9	1900 Nov. 22			68	10	7					
437	Wood Captain Ernest Percival	Do May 5	1902 Feb 13			50	11	2					
438	Webster George	1902 July 25	1903 June 29			30	2	1					
439	Wainright, Samuel	Do Aug. 20	1903 Oct. 10			113	10	0					
440	Williams, Gadiah	1886 Mar. 17	1887 May 25			31	4	6					
441	Walter, Mrs Ann Maria	1903 April 29	1903 June 30			34	11	11					
442	Wilmot, William Henry	Do. Dec. 18	1904 April 28			10	8	8					
443	Williams, J.					0	13	5					
444	Willmott, A. M.	1903 April 24		2,000		86	9	10					
445	Walter, Margeschus	1907 Sept. 20				223	10	1					
446	Warner, T. G.	Do Dec. 13	1908 June 24			94	0	0					
447	Walker, R. C.	1908 April 8				181	10	1					
448	Widlake, E. W.					83	11	0					
449	Wilkins, G. F.					17	15	0					
450	Warner, Mrs C. L.	1911 Sept. 26				312	10	4					
451	Wolfe, Miss Ellen	1910 April 9				304	6	10					
452	Wheeler, Edgar Lansdown D'Erf	1912 Aug. 12		500		402	11	8					
453	White, George Alfred Graham	Do. Dec. 9		300		1,683	9	6					
454	Walker, M.								9	1	0		
455	Xavier Mrs Grace Constantia	1902 Nov. 18	1903 May 29			83	8	3					
456	Yorn, John Frederick	Do April 29	1902 Aug. 28			92	8	8					
457	Young, Major A.	1910 Feb. 23				30	1	0					
458	Yelumalai Chetti, T.	1911 Feb. 17		9,400		1,474	14	9					
459	Zacharpel, Mrs Emelia	1903 Dec. 11	1904 Mar. 12 1905 Aug. 14			223	7	0					
460	Zacharpel, M. W.	1895 Jan. 19		1,500		34	11	8					
461	Zacharpel Mrs Mary Cavendish	1894 Aug. 4				14	8	0					
	Total			17,200	300	10,122	10	7	11,665	0	10		

Administrator-General's Office, Madras,
31st December 1913.

1st July to 1913	Total.						Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.					Serial number
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			
			To Credit.			To Debit.						To Credit.		To Debit.	
Rupees Annas Pies	Rupees.		Rupees. Annas. Pies.			Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
....	....		0 7 0			....	....	..	0 7 0	....	..	....		....	431
....	....		30 6 6			....	....	..	30 6 6	....	..	....		0 8 0	432
81 6 4	3,800	..	158 11 6			....	....	..	61 2 11	3,800	..	97 7 10		....	433
....	....	..	2 15 6			....	....	..	....	....	..	2 13 9		....	434
30 9 11	1,500	..	77 1 9			....	648 9 6	..	570 8 6	1,500	..	....		487 7 8	435
1,727 10 0	....	..	....			9,927 4 10	570 8 6	..	....	....	..	....		10,397 13 2	436
....	....	..	1 6 6			....	....	..	17 8 6	2,400	..	1 6 6		....	437
42 12 11	2,400	..	2,703 5 6			....	....	..	....	....	..	2,660 12 8		....	438
7,109 6 0	....	..	2,389 6 0			....	2,234 2 8	..	....	....	..	166 15 9		....	439
....	....	..	33 6 8			....	....	..	....	....	..	33 6 8		....	440
....	....	..	74 11 1			....	....	..	....	....	..	74 11 1		....	441
....	....	..	65 10 2			....	....	..	....	....	..	65 10 2		....	442
....	....	..	35 10 2			....	....	..	....	....	..	35 10 2		....	443
....	....	..	188 11 11			....	....	..	....	....	..	138 11 11		....	444
....	....	..	179 1 0			....	....	..	....	....	..	179 1 0		....	445
....	....	..	66 10 7			....	....	..	....	....	..	66 10 7		....	446
....	....	..	50 12 2			....	....	..	....	....	..	50 11 2		....	447
....	....	..	30 0 1			....	....	..	....	....	..	30 0 1		....	448
....	....	..	112 12 8			....	....	..	....	....	..	112 12 8		....	449
....	....	..	37 4 8			....	....	..	....	....	..	37 4 8		....	450
....	....	..	34 11 11			....	....	..	....	....	..	34 11 11		....	451
....	....	..	12 0 6			....	....	..	....	....	..	12 0 6		....	452
....	....	..	2 15 6			....	....	..	....	....	..	0 15 0		....	453
84 0 1	2,000	..	123 0 11			....	....	..	0 13 8	2,000	..	122 0 3		....	454
....	....	..	228 15 1			....	....	..	115 2 4	....	..	108 13 9		....	455
....	....	..	94 9 6			....	....	..	....	....	..	94 9 6		....	456
....	....	..	181 16 1			....	....	..	....	....	..	161 16 1		....	457
....	....	..	43 11 6			....	....	..	....	....	..	43 11 6		....	458
....	....	..	17 16 8			....	....	..	....	....	..	17 16 8		....	459
....	....	..	312 15 4			....	312 12 4	..	....	....	..	0 3 0		....	460
23 10 9	....	..	221 15 10			....	8 2 1	..	....	....	..	203 13 8		....	461
7 4 6	500	..	469 15 7			....	217 11 1	..	500	....	..	252 4 6		....	462
....	....	300	1,693 0 8			....	1 7 8	..	....	....	300	1,693 0 1		....	463
....	....	..	....			0 8 0	....	..	....	....	..	....		0 8 0	464
....	....	..	33 0 3			....	....	..	....	....	..	33 0 3		....	465
....	....	..	93 8 5			....	....	..	....	....	..	93 8 5		....	466
....	....	..	16 2 9			....	....	..	....	....	..	16 1 9		....	467
3,040 4 7	5,400	..	8,851 0 0			....	3,043 0 5	..	5,400	....	..	2,816 3 4		....	468
....	....	..	232 7 0			....	....	..	....	....	..	232 7 0		..	469
31 7 7	1,500	..	60 3 3			....	9 10 6	..	1,500	....	..	60 8 11		....	470
....	....	..	14 5 0			....	....	..	....	....	..	14 5 0		....	471
12,490 16 10	17,300	300	61,391 13 3			9,927 8 10	..	..	2,755 14 9	17,200	300	8,774 0 0		11,065 7 2	

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all ESTATES whereof the FINAL BALANCES have been paid to the PERSONS the AMOUNT of such BALANCES, and the PERSONS to whom paid

NAMES OF ESTATES.	Date of Administration	Date of Payment.	Government Securities.	Other Securities.
		1913.	Rs.	Rs.
1. Amirthalinga Jothie	1903 December 22	July 14	.....	.....
2. Bayley Miss M. C.	1912 July 13	Do. 12	.....	.....
3. Barclay, M	1903 July 20	November 20	.....	.....
4. Coghlan, S	1913 March 3	December 3	.....	.....
		Do. 16	.....	6,500
		Do. 22	.....	.....
5. D'Souza Mrs. H.	1912 November 1	August 20	.....	.....
6. Foster, J	1912 November 13	November 13	.....	.....
7. Garrison, E. H.	1902 February 28	July 14	.....	.....
8. Harrison, Rev. J	1913 January 10	Do 14	.....	.....
9. Hajee Mahomed Mamoon Receiver's a/c.	1892 March 28	September 19	.....	.....
10. Jones, O. E.	1913 January 31	August 18	.....	.....
11. Little, H	1912 December 9	Do. 18	.....	3,500
12. Lakshmana Row Sahib, A.	1905 December 7	September 30	.....	.....
13. Lazarus Andrew	1906 March 2	October 27	.....	.....
		Do. 31	.....	.....
14. Lee Standish	1912 February 8	November 1	1,000	6,000
15. Mackenzie, J. A	1912 April 2	July 9	23,700	.....
16. Malar Saib, C.	1905 August 18	August 25	.....	.....
17. Roberts, Mrs. M.	1912 July 16	Do. 1	.....	.....
		Do. 7	.....	.....
		September 2	.....	.....
		Do. 12	.....	.....
18. Murphy, E. D.	1912 October 1	October 27	.....	.....
19. Venkatachella Chetty, V.	1913 January 7	November 22	.....	.....
20. Walker, Mrs. C. L.	1911 September 28	Do. 17	.....	.....
21. Walker, M.	1907 September 26	September 19	.....	.....
22. Barry, W. E.	1909 September 10	April 23	.....	.....
23. Sastiah Chetty, T.	1907 November 26	Do. 23	700	.....
24. Wolfe, Miss Ellen	1912 April 4	June 18	.....	.....

Administrator-General's Office, Madras,
31st December 1913.

entitled to the same during the period of six months ending 31st December 1913, specifying prepared in accordance with section 44 of Act II of 1874.

Cash.			Parties to whom paid.
Rs.	A.	P.	
4	0	5	Paid F. A. Shanmuga Jothir being the balance of his share in the estate
609	14	0	Remitted to the India Office, London, for payment to Mrs A. C. M. Hutchinson being the balance of her half share in the estate
4,720	12	8	Remitted to the India Office, London, for payment to Ashton Driver, Esquire, being the balance of his share with accumulated interests.
729	11	8	Paid Mrs. G. A. Hoole her share in the estate.
1,893	12	8	Transferred to a separate trust account for four children being balance in the estate.
311	14	1	Transferred to a separate trust account for C. J. H. Cogklan and H. G. Cogklan being their shares in the estate.
729	11	4	Paid Mrs. M. Pears through W. T. Pears, Esquire, being her share in the estate.
892	1	0	Transferred to a separate trust account for C. S. D'Souza, being his share in the estate.
310	4	4	Remitted to the India Office, London, for payment to Miss Aarie Foster being the balance of her half share in the estate.
41	9	2	Remitted to the India Office, London, for payment to Mr Alfred Foster being the balance of his one-eighth share in the estate.
90	0	0	Transferred to the estate Rev J. Harrison being the balance of the estate.
150	0	0	Paid Mrs M. H. Tew the balance of her share in the estate.
150	0	0	Paid Miss A. H. Harrison the balance of her share in the estate.
150	0	0	Paid Mr J. W Harrison of his share in the estate.
150	0	0	Paid Mr. G. Wilkins Harrison of his share in the estate.
150	0	0	Paid Miss F. E Harrison of her share in the estate.
150	0	0	Paid Miss C. A. J. Harrison of her share in the estate.
1,081	15	1	Paid the Registrar of High Court, Madras, being the balance standing to credit of the said account.
11,036	13	9	Remitted to the India Office, London, for payment to Mrs. E. Jones as the executrix of the estate in England.
1,106	8	2	Remitted to the India Office, London, for payment to Mrs. A. J. Little as the executrix to the will of Mrs. Little in England
23	14	10	Paid A. Thiruvai Row Saib being balance of the estate.
20	8	0	Transferred to the trust account of E. E. M. Lazarus being two-thirds of Rs. 60 being his share in the estate.
10	0	0	Paid Mrs. H. Lazarus being her share in the estate
300	12	0	Transferred to a separate account in trust for F. H. E. Lee being the balance of his share in the estate.
112	8	8	Transferred to a separate account in trust for Hazel Lee being the balance of his share in the estate.
18,172	8	8	Remitted to the India Office London, for payment to H. Melarpan, Esquire, Solicitor of Mr. James Munro Mackenzie, Executor of the will of John Alexander Mackenzie
69	14	1	Paid Sheik Sahib and Muhammad Ghouse as the certificate holders to the estate of Begum Bi alias Begum Bee being one-sixth share in the estate
502	8	0	Paid Mrs Greenan account of her share in the estate.
256	14	11	Paid Mrs C. Greene balance of her share in the estate
750	7	0	Transferred to a separate trust account for Mrs. H. Roberts being his one-sixth share in the estate
759	4	11	Paid Mr. George Roberts by draft on the Chartered Bank of India, Australia and China being his share in the estate.
1,413	1	8	Paid Mrs W. A. Briggs being the balance of the estate
7,627	0	8	Paid V. Alamelumangathayarammal being the balance of the estate.
270	4	9	Paid H. J. Walter Esquire, being the balance of the estate.
199	4	3	Paid Thayyarmal being the amount of fifth dividend payable to her.
65	7	7	Paid Rev. C. N. Hasty being the shares of the deceased's five children.
4	5	11	Paid and delivered to P. Varadarajulu Chetty being the balance of the estate.
49	13	3	Paid Mrs K. M. Reardon being her share in the estate.

C. E. ODGERS,
Administrator-General of Madras.

SCHEDULE of all SUMS of MONEY, BONDS, and other SECURITIES received, by the Administrator made thereout and the BALANCES, prepared up to 31st

Serial number.	TRUSTS.	*Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
1	Avey, Mrs. E., for deceased's next of kin	1874 July 10	...	100	....	99	0	3	....	....	..
2	Ansell, James, for deceased's next of kin	1891 do. 18	1892 May 26	48,300	....	350	11	3	....	300	..
3	Allardice, Robert George, for Kenneth Allardice	1883 Nov. 26	1897 Aug. 26	....	....	21	8	5	....	....	..
4	Allardice, Robert George, for David Lindsay Allardice.	Do. do. 29	1904 June 8	....	....	23	5	4	....	....	..
5	Ashton, Henry, for George Ashton	1818 Aug. 8	...	200	....	2	2	10	....	....	..
6	Avraun, Gregory, for the Church of St John at Rangoon.	1885 Feb 5	...	10,500	....	8	15	3	....	....	..
7	Arathoon, Mrs. Hosannah, for the representatives of the late John Arathoon.	Do May 12	1893 Jan. 24	....	....	695	7	6	....	....	..
8	Anderson John Richard, for Charles Anderson's son.	1892 Sept. 10	Do. Mar. 2	200	....	44	8	10	....	....	..
9	Allardice, Alfred Thomas John, for Robert Cannon Allardice.	1896 Aug. 6	1896 Oct. 31	500	....	20	6	3	....	....	..
10	Allardice, Alfred Thomas John, for Kenneth Allardice.	Do. do. 6	...	....	....	19	2	6	....	....	..
11	Andrew, Mrs Clarissa, for Albert Clarence Andrew for life, and after for his four children.	Do. do. 2	1904 Oct. 15	8,700	....	12	10	7	....	....	..
12	Anderson, Paul Francis, for Baba Annette Anderson.	1901 Jan. 2	1901 Apr. 2	200	....	89	1	9	....	....	..
13	Archibald James Henry, for Grace Constance Archibald.	Do. May 9	Do. do. 7	120	....	37	10	7	....	....	..
14	Anthony, Augustus, for Miss Annie Anthony.	1893 Oct. 13	1904 do. 27	....	....	....			0 1 0	....	..
15	Anthony, Augustine, for David Anthony.	Do do. 16	Do. do. 27	....	....	....			0 1 0	....	..
16	Anthony, Augustine, for Daniel Anthony.	Do. do. 16	Do. do. 27	....	....	....			0 1 0	....	..
17	Aldis, P., for next of kin	Do. Apr. 18	Do. Aug 29	2,500	....	113	10	0	....	....	..
18	Abehurst, T. L., for Mrs. E. L. Abehurst	....	....	....	....	1	11	3	....	....	..
19	Abdul Azeez Saib, for Shaik Hussain.	1903 Oct. 12	1909 Aug. 26	1,200	....	52	6	2	....	....	..
20	Abdul Azeez Saib, for Zinabee ...	....	....	400	....	42	1	1	....	....	..
21	Abdul Azeez Saib, for Fathima Bee .	....	...	600	....	41	2	3	....	....	..
22	Arputha Naicker, S., for Gnanasithanam	1897 Aug. 17	....	100	....	3	14	0	....	....	..
23	Arputha Naicker, S., for Vallavarayan	....	....	100	....	3	13	5	....	....	..
24	Bowen, Miss Francis, for the party or parties beneficially interested.	1887 July 18	1888 Nov. 2	4,600	....	338	1	6	....	....	..
25	Buttot, William, for next of kin ..	Do. Mar. 20	1899 June 18	500	....	73	14	10	....	....	..
26	Bryant, Frederick for next of kin .	1888 do 7	Do do. 18	500	....	78	13	6	....	....	..
27	Bartoli, Carlo Giovani Felice, separate Trust account for Mrs. Emma Milbourne Bartoli, the deceased's widow for her and for the deceased's children, for their own absolute use and benefit.	1891 Apr. 13	1891 Dec. 4	24,100	....	349	2	5	....	....	..
28	Boyne, George Edward, for George Herbert Boyne	1893 Mar. 4	1893 Oct. 24	....	....	44	14	0	....	....	..
29	Do. for Edward Augustine Boyne	Do. do. 8	Do. do. 24	....	....	15	0	2	....	....	..
30	Do. for Henry Winifred Boyne	Do. do. 8	Do do. 24	....	....	7	10	6	....	....	..
31	Brooks, Mrs. Maria, for Richard Alfred Brooks	1893 Aug 5	1897 Aug. 19	....	....	3	11	5	....	....	..
32	Butterby, Mrs. H., for next of kin..	1899 May 1	1899 Oct. 11	300	....	19	4	8	....	....	..
	Carried over ..	....	....	1,39,400	....	2,568	0	2	0 2 0	300	..

General on account of each Trust remaining under his charge together with the payments December 1913, under section 44 of Act II of 1874.

1st July to 1913.	Total.						Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.					
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash			Serial number.
			To Credit.			To Debit.						To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees. Annas. Pies.	
1 11 0	100	..	101 6 6	....			....	..	0 6 6	100	..	101 6 7	....		1
518 8 7	48,500	..	1,120 4 4	....			....	..	595 15 3	48,500	..	563 5 1	....		2
....	....	..	60 8 5	....			....	..	....	....	..	61 8 5	....		3
....	....	..	16 5 4	....			....	..	....	....	..	16 5 4	....		4
4 6 0	200	..	12 8 10	....			....	..	8 1 4	200	..	12 7 6	....		6
327 15 6	18,500	..	322 14 7	....			....	..	628 3 9	18,500	..	....		1 15 1	9
....	....	..	596 7 8	....			....	..	....	....	..	595 7 8	....		7
5 5 2	200	..	47 10 6	....			....	..	8 1 4	200	..	47 10 6	....		8
8 8 0	500	..	106 14 6	....			....	..	6 3 4	500	..	106 11 1	....		9
....	....	..	18 2 6	....			....	..	....	....	..	18 2 6	....		10
118 14 6	6,700	..	126 9 16	....			....	..	111 8 6	6,700	..	18 8 6	....		11
8 8 7	200	..	92 7 10	....			....	..	8 1 4	200	..	92 8 6	....		12
1 11 0	100	..	89 10 7	....			....	..	0 0 6	100	..	89 6 11	....		13
....	....	..	....	0 1 6			....	..	0 8 6	....	..	....	0 7 6		14
....	....	..	....	0 1 6			....	..	0 8 6	....	..	....	0 7 6		15
....	....	..	....	0 1 6			....	..	0 6 6	....	..	....	0 7 6		16
42 9 6	2,500	..	158 2 6	....			....	..	1 10 2	2,500	..	116 6)	....		17
....	....	..	1 11 6	....			....	..	....	....	..	1 11 3	....		18
20 8 16	1,200	..	118 11 0	....			....	..	0 8 3	1,200	..	118 8 9	....		19
10 8 6	600	..	83 4 1	....			....	..	0 4 0	600	..	84 0 1	....		20
10 8 6	600	..	82 8 2	....			....	..	0 1 3	600	..	82 8 6	....		21
1 11 6	100	..	18 8 6	....			....	..	0 8 6	100	..	10 8 6	....		22
1 11 6	100	..	10 8 6	....			....	..	0 8 6	100	..	18 8 6	....		23
67 12 6	4,000	..	186 14 6	....			....	..	1 15 6	4,000	..	132 11 6	....		24
6 7 6	400	..	81 8 7	....			....	..	0 8 4	400	..	81 8 3	....		25
8 7 10	500	..	88 7 4	....			....	..	0 8 4	500	..	18 4 6	....		26
409 11 7	24,100	..	758 12 8	....			....	..	415 10 7	24,100	..	342 8 6	....		27
.															
....	....	..	44 11 0	....			....	..	....	....	..	44 14 6	....		28
....	....	..	15 9 6	....			....	..	....	....	..	16 9 3	....		29
....	....	..	7 10 6	....			....	..	....	....	..	7 11 6	....		30
....	....	..	8 11 6	....			....	..	....	....	..	8 11 6	....		31
....	....	..	16 7 16	....			....	..	0 6 6	300	..	16 8 16	....		32
8 1 7	300	..													
1,943 11 7	2,09,500	..	4,492 4 6	0 8 6			....	..	1,446 4 1	1,09,800	.	7,969 12 4	3 8 6		

Serial number.	TRUSTS.	Date of Administration.	Date of Closing	Balance on 30th June 1913						Receipts during the Half Year.	
				Government Securities.	Bank or other Books, &c., pertaining to Government Securities.	Cash. To Credit.			Cash. To Debit.				
				Rupees.		Rupees	Annas.	Pies.	Rupees.	Annas.	Pies.	Government Securities. Rupees.	Bank or other Books, &c., &c.
	Brought forward ..												
33	Barefoot Mrs. Matilda, for James Cornelius Barefoot.	1901 July 20	1903 Dec. 23	100	....	81	8	6	.			....	..
34	Burke, J. F., for next of kin	1903 do. 22	1909 June 23	1,800	...	98	2	6	....			.	.
35	Brooks Thomas Benjamin, for the deceased's next of kin.	1834 Feb. 6	Do do. 2	..	...	17	16	9	....			....	..
36	Becket John Alexander, for next of kin	1898 Sept 16	1906 Oct. 31	....	...	183	8	1	....			....	..
37	Barefoot James, for legal representatives of C. A. Barefoot	1901 Dec. 14	.. ..	400	...	108	10	3	....			....	..
38	Boys, C. W., for Mary Boys	....	....	.. ..	....	1	14	6	....			....	.
39	Do for Madge Isabella Boys	....	....	.. ..	....	0	18	2	..			....	..
40	Barely, W. E., for H. C. Barely	..	....	....	...	1	19	3	....			....	..
41	Do for N. E. Barely			400	...	..			879	7	8	....	..
42	Do. for D. K. Barely			400	...	...			180	2	0	....	..
43	Campbell, Assistant Surgeon Dugal, Legacy account of Joseph, deceased's servant	1905 Dec. 9	.	100	..	99	13	7	....			....	..
44	Conroy, Pensioned Sergeant P., for deceased's next of kin	1873 Apr 17	.	.. ..	....	95	4	7	..			....	..
45	Conran, William Horatio, for Edward Walter Conran	Do. do. 27 1883 Jan. 23	....	3,300	...	134	13	8	..			....	..
46	Carroll, James, for deceased's next of kin	Do Apr. 17	.	9,600	...	63	0	6	.			..	
47	Carnegy, Robert, for deceased's widow and her only child Lucy.	1903 Nov 23	.	100	...	64	1	8	...			...	.
48	Corner Mrs Elizabeth, for next of kin	1880 Mar. 18	1906 Mar. 6	200	..	82	11	4	..			....	..
49	Cole, William Alexander for Katherine Mary Cole.	1882 Apr 8	1893 Nov. 23	..	....	16	0	0	.			....	..
50	Do. for Bertram Charles Cole	Do do. 29	Do. do. 23	.. ..	....	16	1	8	..			....	..
51	Do. for David Cornwell Cole	Do do. 29	Do. do. 23	.. ..	....	11	6	4	....			.. ..	..
52	Cavanagh, James, for next of kin	1894 Sept. 6	1895 Apl. 5	3,100	.	73	11	8	....			....	..
53	Crowther, Mrs. Martha for deceased's next of kin	1896 Dec 1	1898 May 27	.. ..	..	13	0	0	..			..	..
54	Collins, William James, Legacy account for Percival Collins.	1907 Apr. 8	Do. Jan 17	..	.. ..	47	0	0	.. ..			.. ..	..
55	Collins, William James, Legacy account for William Collins	Do. do 4	Do. do 17	..	.. ..	16	1	0	.. ..			.. ..	..
56	Cleb, Sergeant-Major Joseph, for the deceased's children	1900 Jan. 30	1901 Jan. 28	1,200	...	81	4	8	....			500	..
57	Cripps Francis, Legacy account for Robert Thorned Cripps.	Do. do 30	Do. do 28	..	.	....			323	2	10	.. ..	..
58	Cripps, Francis, Trust account for four children.	Do. Mar. 17	1900 Dec 21	600	66,000	4,528	6	8	.. ..			.. ..	..
59	Cripps, Francis Rawdon Account for Robert Thorned Cripps	1900 do 17	Do do 21	98,000	41,800	1,528	1	1	.. ..			21,400	..
60	Chenger Dow, for Legal Representative	1897 Aug 11	Do Nov 24	400		18	1	7	.. ..			.. ..	..
61	Crosse George, for the deceased's five children	1889 Oct. 24	1907 Sept. 12	.	.. ..	6	13	3	.. ..			.. ..	..
62	Cripps, Mrs. Sophia Alice, for Robert Thorned Cripps.	1900 Jan 26	1903 Oct. 28	.. ..	....	1	7	7	..			.. ..	..
63	Cripps, Francis Legacy, account of Harriet Mabled Cripps	Do Mar 17	1900 Dec. 21	..	....	28	16	0	.. ..			.. ..	..
64	Crosse G., for Edward K Crosse	1899 Oct. 26	1902 Sept 19	600	....	98	0	16	....			..	.
65	Do for L. K Crosse	....	....	600	....	87	5	7	....			..	.
66	Cook, Mrs L., for W. A. A. Y. Cook.	1889 Oct 29	....	....	...	116	2	8	....			....	..
67	Coghlan, H. for sons and daughters.	.. ..	....	....	....	..			....			....	5000
68	Do for C. J. H. Coghlan and H. G. Coghlan	....	...	....	....	...			....			....	..
69	D Castelan, Mrs. Louisa Legacy, account of Anne LaFountain and her children.	1872 Jan. 27	1898 Apr. 27	....	....	4	3	7	....			....	..
70	De St. Pierre, Monsieur Victor, for next of kin.	1873 Sep. 30	....	800	....	92	0	2	....			....	..
71	Davis, Acqua Robert, for James Hutton	1884 Mar. 27	....	200	....	90	8	3	....			....	..
72	Davis, Acqua Robert, for John Snell Hutton.	Do. do 17	....	200	....	65	1	10	....			....	..
73	Davis, Acqua Robert for Mary Hutton	1884 Mar 17	....	200	....	65	2	3	....			....	..
74	Deschamps, Bernard Yphsept, for Mrs James Marie Felix Deschamps.	1883 May 4	1894, Sept. 24	600	....	64	0	6	....			....	..
	Carried over ..	.. ..	.. ..	1,22,300	1,07,800	7,960	7	4	982	12	4	21,900	5000

1st July to 1913.							Total.						Payments from 1st July to 31st December 1913.				Balance on 31st December 1913.						
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.						Government Securities.	Bank or other Stock, &c., &c.	Cash.				
					To Credit.		To Debit.												To Credit.		To Debit.		
Rupees.	Annas	Pies	Rupees		Rupees	Annas	Rupees	Annas	Rupees		Rupees	Annas	Rupees		Annas	Pies	Rupees		Rupees	Annas	Rupees	Annas	Pies	Serial number
1	11	0	100	..	82	14	8	....	....	..	8	0	5	100			* 22	14	3	....		33
31	8	8	1,800	..	125	13	2	....	....	..	1	13	8	1,800	..		127	13	10	....		34
....			....	..	17	10	2	....	....	..	....			....	..		17	10	2	....		35
....			....	..	183	8	1	....	....	..	....			....	..		183	8	1	....		36
10	8	0	600	..	118	13	8	....	....	..	8	4	0	400	..		114	9	8	....		37
..			....	..	1	14	8	....	....	..	....			....	..		1	14	8	....		38
..			....	..	6	13	2	....	....	..	0	0	2	....	..		0	13	0	....		39
....			....	..	1	15	6	....	....	..	0	0	6	....	..		1	0	6	....		40
....			....	..	..		..	270	10	0	91	3	4	500	..		....			345	2	10	41
6	8	8	500	..	..		..	101	10	0	85	8	0	500	..		....			210	0	0	42
8	8	0	500	..	..		..	..			8	0	0	100	..		90	7	4	....		43
1	11	6	100	..	98	8	0	....			....											44
..			....	..	60	4	7	....	....	..	....			....	..		60	4	7	....		45
55	8	7	2,300	..	121	0	8	....	....	..	8	0	0	2,300	..		186	10	9	....		46
110	4	8	3,600	..	103	6	3	....	....	..	8	13	4	6,500	..		118	8	20	....		47
1	11	0	100	..	55	12	6	....	....	..	0	0	8	100	..		88	11	16	....		48
3	0	8	200	..	80	1	6	....	....	..	0	1	4	200	..		84	0	8	....		49
....			....	..	16	0	0	....	....	..	....			....	..		18	0	0	....		50
....			....	..	20	1	5	....	....	..	....			....	..		10	1	6	....		51
..			....	..	11	5	0	....	....	..	....			....	..		12	8	4	....		52
81	0	2	3,500	..	122	11	10	....	....	..	1	12	6	2,300	..		120	13	8	....		53
....			....	..	12	0	0	....	....	..	....			....	..		13	0	0	....		54
....			....	..	47	0	0	....	....	..	....			....	..		87	0	0	....		55
....			....	..	16	0	0	....	....	..	....			....	..		18	0	0	..		56
835	11	8	1,100	..	227	8	9	....	1,000	..	804	4	8	700	..		82	12	8	....		57
....			....	..	..		..	825	8	10	....			....			....			225	8	10	58
2,208	11	18	500	38,000	3,784	15	6	....	....	..	600	11	0	500	68,000		3,124	4	1	....		59
24,878	0	10	1,20,300	41,500	20,000	1	11	..	....	..	28,078	14	1	1,20,300	41,500		....			3,078	13	6	60
6	12	7	400	..	44	14	2	....	....	..	8	1	8	400	..		84	11	6	.. ..		61
..			....	..	8	12	3	....	....	..	....			....	..		8	13	3	....		62
....			....	..	1	7	7	....	....	..	....			....	..		1	7	7	....		63
....			....	..	24	12	2	....	....	..	28	11	8	..	..		0	0	4	....		64
8	8	0	900	..	108	13	10	....	....	..	8	8	4	500	..		100	10	2	....		65
8	8	8	300	..	105	14	8	....	....	..	8	8	4	500	..		104	10	8	....		66
....			....	..	114	2	8	....	....	..	114	8	2	....	..		0	14	6	....		67
1,693	11	0	....	3500	1,693	13	6	....	....	..	292	7	0	..	3500		1,401	6	0	....		68
861	13	5	..	..	361	14	1	....	....	..	....			..	..		861	14	1	....		69
..			....	..	4	0	7	....	....	..	....			....	..		4	0	7	....		70
8	8	8	300	..	60	11	7	....	....	..	0	3	4	500	..		55	8	3	....		71
8	0	0	200	..	68	8	3	....	....	..	0	1	4	200	..		68	8	11	....		72
8	8	0	200	..	68	7	10	....	....	..	0	1	4	200	..		68	8	6	....		73
8	8	0	200	..	68	8	8	....	....	..	0	1	4	200	..		68	8	11	....		74
8	13	3	400	..	80	0	6	....	....	..	0	0	5	400			80	0	8	....		
39,263	2	8	1,42,200	(a)	37,326	0	7	845	12	4	1,000	..		10,100	1	6	1,41,200	(b)		2,823	10	8	3,271	8	1	

(a) 1,13,000. (b) 1,13,000.

Serial number.	TRUSTS.	Date of Administration.	Date of Closing.	Balance on 30th June 1913						Receipts from 31st Dec.	
				Government Securities.	Stock, &c., other than Government Securities.	Cash.				Government Securities.	Stock, &c., other than Government Securities.
						To Credit.			To Debit.		
				Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	Rupees.
	Brought forward ..										
75	Duckworth, Mrs Isabella, for Abraham Duckworth's	1895, Apl 2	....	100	....	56	12	2	....	....	....
76	Donchoe, Mathew, for Mary Donchoe	1880, Oct. 9	1897, May 31	....	....	34	10	10	....	....	....
77	D'Costa, C. A., for beneficiaries	1857, do 20	1898, Mar 2	100	....	71	4	7	....	....	....
78	Dashwood Mrs Lucretia, for Frank Dashwood	1879, do. 9	Do Apr. 27	200	....	71	4	7	....	....	....
79	Dale, James Joseph, for Mrs Ivor Jones.	1902, Apr. 3	1903, June 20	15,300	6,250	754	0	10	....	....	....
80	Dale, James Joseph, for Mrs C. E. Waller.	Do do 8	Do do. 20	....	....	....			46	8	10	....	....
81	Dale, James Joseph, Residue account.	Do. do. 8	Do do. 20	1,200	1,500	21	8	10	....	....	....
82	D'Rozario, J. J., for Mrs G. Laporte	1903, July 28	1903, Nov. 25	2,100	....	6	6	11	....	....	....
83	D'Rozario, J. J., for Mrs. T. Pacheco	Do. do. 28	Do. do. 25	2,100	....	6	15	10	....	....	....
84	D'Rozario, J. J., for Mrs. T. Richmond.	Do. do 28	Do do. 26	2,100	....	42	10	6	....	....	....
85	D'Rozario, J. J., for Mrs G. W. Platel.	Do. do. 28	Do. do 25	2,100	....	4	15	9	....	....	....
86	Deschamps, Bernard Valmont, for Germaine Lucie Deschamps	1893, May 4	1894, Sept. 24	....	....	9	8	5	....	....	....
87	Davitt, Nicholas, for F Davitt ..	1909, Feb 7	....	100	....	56	12	11	....	....	....
88	Davitt, Nicholas, for A Davitt .	....	....	100	....	62	11	4	....	....	....
89	Doyle, J E., for Mr. V. Doyle ..	1868, Nov 8	....	1,700	....	....			681	5	6	....	....
90	Doyle, J. E., for Leslie Doyle ..	....	....	1,700	....	....			461	2	1	....	....
91	Doyle, J. E., for Eric Doyle ..	....	....	1,700	....	....			621	12	5	....	....
92	Doyle, J. E., for C. Doyle ..	....	....	1,700	....	....			482	9	6	....	....
93	D'Souza, Mrs H , for C C H D'Souza	....	....	....	....	....			....			500	....
94	Edwards, Williams for the deceased's next of kin.	1899, Oct. 1	1899, June 20	1,200	....	46	6	4	....	....	....
95	Eason Mrs. Margaret James, for Lydia Hana Wyndham nee Bacon.	1892, May 6	1893, Sept. 26	2,000	....	48	3	7	....	....	....
96	Ellis, Robert, for Herbert Bruce Ellis	1895, May 9	1896, May 22	....	....	4	15	5	....	....	....
97	Edwards, Alfred Alexander Edward, for George Hamilton C Edwards.	1900, Sept. 11	1902, Feb. 6	....	....	1	5	1	....	....	....
98	Edwards, Alfred Alexander Edward, for Ada Evelyn Edwards	Do. do. 1	Do. do. 15	....	....	1	21	5	....	....	....
99	Edwards, Alfred Alexander Edward, for George C Edwards	Do. do. 11	Do. do. 15	....	....	1	9	4	....	....	....
100	Edwards, Alfred Alexander Edward, for Clement A. C. Edwards	Do. do. 11	Do do 15	....	....	0	6	0	....	....	....
101	Egan, John, for C. H. Egan ..	1904, Aug. 3	1906, Jan. 16	200	....	32	3	5	....	....	....
102	Do for E. C. Egan ..	Do. do. 4	Do. do 16	200	....	32	13	1	....	....	....
103	Do. for F J. Egan ..	Do do. 4	Do. do. 16	200	....	36	5	7	....	....	....
104	Everard, E. J. B., & C. Everard ..	1906, Nov. 2	....	....	....	1	16	0	....	....	....
105	Fitzerald, L M , for M F Fitzerald.	....	....	150	....	31	9	0	....	....	....
106	Do. for Miss Lucy Fitzerald.	....	....	150	....	31	9	0	....	....	....
107	Fox, Henry, Legacy Account, for Mrs Georgiana Kenny Fox	1861, Feb. 21	....	2,000	....	83	2	1	....	....	....
108	Freer, Josiah Samuel, for Miss Irene May Freer.	1904, Jan 13	1904, May 9	700	....	31	4	7	....	....	....
109	Ford, James, for Henry James Joseph Ford.	1885, Oct. 28	1889, Jan. 23	2,100	....	141	8	6	....	100	....
110	Freeman, Mrs. Euphemia, for Mrs. M. Swyney and subsequently in trust for her children.	1891, Dec. 31	1892, July 14	....	....	9	13	11	....	....	....
111	Falvey, Patrick, for next of kin ..	1893, April 25	1898, Apr. 1	100	....	88	4	6	....	....	....
112	Piddian, James Paul, for Miss Hilda Grace Piddian	1895, July 17	1895, Nov 30	....	....	12	9	9	....	....	....
113	Piddian, James Paul, for James Victor Piddian.	Do. do. 17	Do. do. 30	....	....	1	8	6	....	....	....
114	Piddian, James Paul, for Guy Vasey Piddian.	Dc. do. 17	Do. do 30	....	....	4	1	6	....	....	....
115	Piddian, James Paul, for William Moulton Piddian and Ernest Alfred Piddian	1894, July 17	1895, Nov. 30	1,600	....	46	4	6	....	....	....
116	Pranck, Miss Mariana Born, Trust Account under provisions of the Deceased's Will.	1897, Feb 22	1901, Dec. 31	70,200	....	....			344	0	4	....	....
117	Pesheevy, Richard, for Miss Katherine B Pesheevy.	1901, Aug. 19	1903, do. 3	....	....	1	7	7	....	....	....
	Carried over ..	....	....	1,16,700	7,750	2,022	13	4	3,108	13	10	700	....

1st July to 1913.	Total.				Payments from 1st July to 31st December 1913.			Balance on 31st December 1913				Serial number
Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash	Government Securities	Bank or other Stock, &c., &c.	Cash.		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas Pies	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees		Rupees Annas Pies.	Rupees. Annas. Pies.	
1 11 0	100	.	68 7 8	....	....	..	0 0 8	100	..	68 7 8		73
...	....	.	64 10 10	....	...	..	64 10 10	.	.	...		76
1 11 0	100	..	73 9 7	....	....	.	0 0 8	100	..	73 9 11		77
3 1 7	300	..	74 6 2	....	....	..	0 2 0	300	..	74 4 1		78
3 11 2 3	18,300	6,300	3,079 3 3	.. ..	....	..	4,107 1 10	19,300	6,300	310 1 1		79
42 3 10	....	..	....	.. ..	....	..	..	.	..	.. ..		80
110 0 0	3,300	1,000	331 12 6	...	....	.	12 0 1	1,200	1,000	318 9 6		81
36 11 2	2,100	..	61 12 1	...	...	.	24 0 7	2,100	..	7 3 8		82
36 11 2	2,100	..	61 13 0	....	.. ..	.	24 0 7	2,100	..	7 1 0		83
36 11 2	2,100	..	77 10 10	....	....	.	24 0 8	2,100	..	6 0 0		84
36 11 2	2,300	..	90 10 10	....	.. ..	..	24 0 7	2,100	..	8 2 3	...	85
....	.	..	8 4 6	...	....	..	....	. ..	..	6 4 5	...	86
1 11 0	100	.	68 7 11	. .	...	..	0 0 8	100	..	68 7 3	. . .	87
1 11 0	100	..	58 6 4	....	....	..	0 0 8	100	..	58 7 8	....	88
28 14 8	1,700	..	....	422 11 8	....	..	196 8 0	1,700	..	..	530 13 8	89
28 14 8	1,700	..	...	422 3 8	....	..	196 2 3	1,700	..	...	701 6 0	91
28 14 8	1,700	..	....	502 12 10	...	..	196 0 8	1,700	..	....	522 12 11	92
28 14 8	1,700	..	...	421 15 3	.. .	..	196 1 8	1,700	..	...		93
502 8 3	300	..	302 8 3	....	....	..	606 8 3	600	..	16 13 0	....	94
18 12 1	1,000	..	68 12 8	....	....	..	0 12 8	1,000	..	83 14 8	....	95
33 15 15	2,000	..	82 3 8	....	....	..	1 1 0	2,000	..	82 4 8	....	96
....	....	..	4 15 0	....	....	..	0 2 7	. ..	..	0 12 0	....	97
...	....	..	1 8 1	...	....	..	....	..	..	1 6 1	...	98
....	....	..	1 13 9	....	....	..	....	..	..	1 11 8	..	99
....	....	..	1 8 8	....	....	..	...	....	..	1 9 4	...	100
....	4	..	0 8 8	....	...	..	0 0 10	....	..	...	0 1 10	102
0 1 7	300	..	37 6 0	....	....	..	0 2 0	300	..	37 2 0	...	101
0 1 7	300	..	37 14 8	....	....	..	0 2 0	300	..	37 13 8	..	102
3 3 1	200	..	82 3 2	...	....	..	0 1 4	200	..	81 14 13	...	103
....	. ..	..	1 13 0	...	...	..	1 8 0	....	..	1 11 8	...	104
97 8 4	100	..	138 8 8	...	100	..	....	....	..	83 13 8	...	105
1 11 0	100	..	83 14 1	....	. ..	..	0 0 3	100	..	178 3 8	...	106
3,447 6 3	2,300	..	1,700 10 8	....	2,300	..	107 15 4	....	..	1,193 0 1	...	107
11 13 7	700	..	73 3 8	....	.. ..	..	15 14 7	700	..	81 0 7	....	108
62 11 19	2,200	..	386 1 3	....	....	..	99 2 1	2,200	..	84 14 4	..	109
....	....	..	6 12 11	....	..	..	...	....	..	0 13 11	...	110
1 11 8	100	.	80 15 11	....	....	..	0 0 8	100	..	80 13 3	....	111
..	....	..	12 8 8	....	....	..	....	...	.	13 8 8	....	112
....	....	..	1 8 2	....	.. ..	..	....	....	..	1 8 2	...	113
....	....	..	4 8 9	....	....	..	....	....	..	8 2 8	....	114
27 8 8	1,000	.	78 7 8	....	....	..	27 3 7	1,000	..	62 4 1	...	115
1,198 8 7	70,300	..	260 12 8	.. .	....	..	816 11 11	70,300	..	35 1 4	..	116
....	....	..	1 7 7	....	....	..	1 7 7	...	..	....	....	117
1,334 6 7	1,18,400	7,300	10,669 13 10	1,338 8 9	2,300	..	2,483 7 8	1,12,300	7,300	3,948 7 0	2,282 7 8	

Serial number	TRUSTS	Date of Administration.	Date of Closing.	Balance on 30th June 1913. Government Securities. Rupees.	Bank or other Bonds, &c., not being Government Securities.	Cash To Credit. Rupees. Annas. Pies.	Cash To Debit. Rupees. Annas. Pies.	Receipts from 31st Dec. Government Securities. Rupees.	Bank or other Bonds, &c., &c.
	Brought forward ..								
113	Fosberry, Richard, for Miss Elizabeth M Fosberry.	1901, Aug. 16	1903, Dec. 2	...	....	1 5 1	....	....	..
119	Fowkes, James, for Barbara Fowkes	12 2 Oct. 14	1904, Jan 25	200	....	53 10 7	....	....	..
120	Do. for Conor Fowkes	Do do 14	Do. do 25	200	....	53 11 6	....	....	..
121	Franz, J W, for Mr A Franz ..	1903, Oct 31	1907 Mar. 20	....	....	53 13 6	....	....	..
122	Do for Miss M. Franz ..	Do do 31	Do. do. 20	....	....	53 11 2	....	....	..
123	Do. for Miss B Franz .	Do. do. 31	Do. do. 20	....	....	6 8 6	....	....	..
124	Fobler, S S, for four children ..	....	1912, Oct. 6	5,400	....	83 12 6	....	....	..
125	Gonsalves, F J, for W J F Gonsalves	1903, Apr. 24	..	....	....	1 14 0	....	....	..
126	Do. for F. J. Gonsalves	Do. do 24	....	1,702	....	....	205 14 8	....	..
127	Do. for I. S. Gonsalves	Do. do 24	....	1,702	....	....	207 0 10	....	..
128	Do for P. M E Gonsalves.	Do. do 24	....	1,702	....	....	208 2 0	....	..
129	Do for I. L. Gonsalves.	Do. do 24	..	1,702	....	....	208 15 2	....	..
130	Greenfelt, John Jacob, for deceased's next of kin	1878, Jan. 21	....	1,800	....	114 5 6	....	....	..
131	Gage, William, separate Trust Account for the deceased's children	1899, Feb. 21	1899, June 6	....	...	17 2 6	....	....	..
132	Garratt, William, for Annie Constance Wilkins	Do Nov. 18	1903, Aug 22	....	....	61 11 6	....	....	..
133	Do. for George Frederick Wilkins.	Do. do. 18	Do. do. 23	....	....	92 11 1	....	....	..
134	Do. for Margaret Vivian Garratt Wilkins.	Do do 18	Do. do 22	....	....	67 7 6	....	....	..
135	Do. for Florence May Wilkins	Do. do. 18	Do. do. 22	....	....	61 12 6	....	....	
136	Gray, Charles, for Hester Alice Graynes Adams.	1891, Aug. 28	1897, May 28	30,700	....	....	6 18 11	....	..
137	Do. for Mary Harriet Annie Wilson	Do. do. 28	Do. do 28	30,000	...	25 2 1	....	....	..
138	Gardner, Daniel Allen, for Paul Warren Gardner	1902, do. 2	1904, Jan 24	563	...	20 8 1	....	....	..
139	Gage, William Josiah, for Mrs. Hogg.	1899, Feb. 21	1899, June 6	....	....	20 13 6	....	....	..
140	Gage, William Josiah, for Mrs. Edwin Gage's two youngest children.	Do. do. 21	Do. do. 6	...	..	17 2 6	....	....	..
141	Goggan, Mrs. Rosa Helen, for J. J. Goggan and E. Norris	1902, do. 21	1903, Sept. 6	....	....	13 6 6	....	....	..
142	Gwethorne, Mrs. A., for W Brooks	Do. Aug 4	.. ..	500	....	6 2 6	....	....	..
143	Do. for Gladys Brooks	Do. do. 4	. ..	203	....	37 6 6	....	....	..
144	Do. for Edith Brooks	Do. do. 4	....	300	....	7 0 6	....	....	..
145	Do. for Ella Brooks	Do. do. 4	....	500	....	8 0 6	....	....	..
146	Gaudon, E. C. L., for Miss O. E. Gaudon.	1908, Dec. 21	1908, Oct. 26	2,000	....	70 14 10	....	....	..
147	Do. for Miss M E. Gaudon.	Do. do. 21	Do. do 26	....	....	1 5 0	....	....	..
148	Gage, W. J, for Miss A. M. Hogg ..	.. ..	....	..	....	5 1 0	....	....	..
149	Hamilton, J., for C E. Hamilton ..	....	....	800	....	6 11 7	....	....	..
150	Do for I. M. Hamilton ..	.. ..	....	800	....	2 6 1	....	....	..
151	Harrison, Joseph, for deceased's next of kin	1900, Jan. 8	....	200	....	97 12 1	....	....	..
152	Holland Wilson for William Holland	1888, Aug 2	1897, Jan 28	.. ..	....	13 7 4	....	....	..
153	Hughes, Arthur Alfred, for deceased's next of kin,	.. ..	1899, Mar. 18	1,200	....	98 14 6	....	....	..
154	Hargreaves, James, for Lena Holmes.	1889, Sept. 18	1891, July 31	....	....	27 2 6	....	....	..
155	Herford, Miss Olivia Virginia Jemima, for Ivan William Herford.	1892, Jan. 2	1892, Apr. 20	300	...	12 10 6	....	....	..
156	Hamilton, James, for the deceased's children	Do Nov. 8	Do. do 17	....	....	....	0 5 6	....	..
157	Hawker, James Dingley, for George Dingley Hawker.	1898, Nov. 9	1899, Sept. 29	100	.	68 13 6	....	....	..
158	Hall, Charles, separate account under the provisions of the deceased's will	1898, Aug	1900, Feb 27	30,150	1,008	...	97 6 6	....	..
159	Hill Mrs. Esther Annie, for children	1901 Sept. 26	1902, May 24	100	....	98 2 7	.. ..	....	..
160	Hinde, A. H., for next of kin	1902, Nov. 6	1903, June 25	150	....	87 6 10	....	....	..
161	Hamilton, Samuel, for Mrs M P Hamilton and the other beneficiaries under the deceased's will	1903, Feb. 18	Do. Aug 31	14,700	..	3 13 6	....	....	..
162	Hopkins, S. S. S., for Miss I G J. Hopkins.	1903, Jan. 18	....	300	...	62 6 6	....	....	..
163	Hopkins, S H S., for Alfred Bradshaw Symmons Hopkins.	Do. do. 19	....	300	....	62 3 1	....	....	..
	Carried over ..	....	....	1,18,300	1,008	1,478 10 4	927 7 7	....	..

1st July to 1913.	Total.				Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial number.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	1 0 1	.. ..	....	..	..	....	..	1 0 1	....	118
2 0 8	200	..	87 0 0	....	....	..	0 0 4	200	..	87 0 4	.. ..	119
2 0 7	200	..	87 1 7	....	....	..	0 0 10	200	..	87 0 9	....	120
....	....	..	23 12 0	.. ..	....	..	30 0 0	....	..	0 12 0	....	121
..	.. ..	..	83 11 4	....	....	..	40 0 0	.. ..	..	23 11 4	....	122
....	.. ..	..	0 8 0	....	....	..	.. ..	.. ..	..	0 8 0	..	123
91 12 0	8,400	..	180 12 0	....	....	..	40 14 0	8,400	..	134 14 3	..	124
.. ..	....	..	1 14 0	....	..	..	0 1 6	....	..	1 12 6	.	126
28 14 0	1,700	..	....	178 0 3	....	..	28 0 0	1,700	..	..	207 0 3	126
28 14 6	1,700	..	....	178 0 0	....	..	28 13 3	1,700	..	....	206 13 3	127
28 14 0	1,700	..	....	178 0 7	....	..	28 14 3	1,700	..	....	206 1 10	128
28 14 6	1,700	..	....	178 1 4	....	..	28 14 6	1,700	..	....	206 13 7	129
28 11 0	1,600	..	146 0 11	....	....	..	0 12 3	1,600	..	142 4 8	....	130
....	.. .	..	17 0 5	....	.. .	.	17 2 0	....	.	....	....	131
....	.. .	..	61 11 6	....	. .	..	....	....	.	61 11 6	....	132
....	.. .	..	22 11 1	....	....	..	....	....	..	22 11 1	.. .	133
....	.. .	..	47 7 8	....	....	.	....	....	..	47 7 8	....	134
....	.. .	..	61 12 5	....	....	..	....	. .	..	61 12 5	....	135
504 10 0	20,700	..	508 10 1	....	....	..	511 0 0	20,700	..	....	7 0 0	136
349 0 7	20,000	..	365 0 8	.. ..	....	..	349 13 2	20,000	..	19 4 0	. . ..	137
15 0 7	500	..	40 3 8	....	....	..	0 15 4	500	..	42 5 4	....	138
....	....	..	20 13 8	....	....	..	....	....	..	20 14 8	....	139
....	....	..	27 0 2	.. ..	....	..	....	.. .	..	27 0 0	....	140
....	....	..	11 6 6	....	....	..	....	....	..	11 6 0	.. .	141
3 0 0	500	..	10 11 0	. ..	....	..	0 4 7	500	..	6 7 2	....	142
3 0 7	200	..	40 12 0	....	....	..	0 5 2	700	..	47 0 0	....	143
815 4 6	500	..	402 4 6	....	500	..	401 1 6	....	..	1 2 11	....	144
0 0 0	500	..	10 6 5	....	.. .	..	0 0 6	500	..	10 4 11	....	145
50 10 0	8,000	..	127 14 7	....	....	.	23 10 0	8,000	..	80 0 11	. .	146
....	....	..	1 0 0	....	. ..	..	....	....	..	1 0 0	....	147
....	....	..	5 1 0	....	....	..	1 1 6	....	.	0 12 0	....	148
10 0 0	500	..	22 0 0	....	....	..	10 0 4	500	..	0 11 11	....	149
10 0 6	500	..	23 1 6	....	....	..	10 0 10	500	..	0 1 11	..	150
3 0 0	200	..	101 1 1	. .	.	..	0 1 4	200	..	100 10 0	..	151
....	....	..	12 7 4	....	....	..	....	....	..	12 7 4	..	152
93 5 3	1,200	..	120 4 0	....	....	..	0 0 0	1,200	.	113 12 0	..	153
....	....	..	87 1 0	....	....	..	....	....	..	87 1 0	..	154
0 2 0	300	..	21 7 0	....	....	..	0 3 6	300	..	21 0 0	....	155
0 1 6	....	..	.. .	....	....	..	....	.. .	..	....	....	156
1 11 0	100	..	70 0 6	....	....	..	0 4 0	100	..	70 0 10	. .	157
856 1 7	30,900	1,000	458 10 0	....	....	..	537 1 2	30,900	1,000	....	118 0 0	158
1 11 0	100	..	87 0 7	....	.. .	..	0 0 8	100	..	88 10 11	....	159
1 11 0	100	..	88 0 10	....	. ..	..	0 0 6	100	..	88 0 2	....	160
249 14 11	14,700	..	261 10 4	....	....	..	241 1 0	14,700	.	10 11 1	....	161
0 1 7	600	..	87 1 10	. ..	....	..	0 0 0	300	.	86 10 10	. .	162
0 1 6	300	..	87 2 0	....	....	..	0 0 0	300	.	87 2 0	....	163
6,536 10 11	1,16,900	1,000	6,708 10 0	719 2 7	500	..	2,350 0 0	1,16,900	1,000	1,010 0 0	1,016 12 10	

Serial number	TRUSTS	Date of Administration.	Date of closing.	Balance on 30th June 1913. Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.	Cash. To Debit.	Receipts from 31st Dec. Government Securities.	Bank or other Stock, &c., &c.
				Rupees		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees	
	Brought forward ..								
164	Holmes, Joseph, for V S John Gresham	1877 Apr 5	....	600	....	24 8 0	....	....	..
165	House, A. R., for Miss Angela House.	1909 Aug 17	....	....	....	....	0 13 7	..	..
166	House, A. R., for A. C. House ..		....	200	....	....	8 12 7	....	..
167	House, F. E., for Ellen Hosie ..	1910 Nov. 30	....	200	..	....	138 0 6	....	..
168	House, F. E., for Gertrude House ..	....	....	200	..	....	138 10 1	....	..
169	Do. for Lena House ..	....	....	200	....	....	137 15 7	....	..
170	Do for Frank Hosie ..	....	....	200	....	....	137 10 1	....	..
171	Ramadan, John, for his children ..	....	1904 June 30	2,900	....	14 0 0	....	....	..
172	Ignatius D J, for E E Ignatius ..	....	....	2,900	....	....	437 14 0	....	..
173	Do. for A C Ignatius ..	....	....	....	....	....	810 8 6	....	..
174	Inkster, W J M, for next of kin	1896 Jan. 31	..	....	....	14 13 1	16 1 0	....	..
175	Jefferies, State Sergeant James Frederick, for Frederick W. Jefferies	1890 Aug. 16	1898 Sept. 28	..	....	..	..	....	..
176	Jefferies, State Sergeant James Frederick, for Edith Maria Jefferies	Dc. do 16	Do do. 28	....	....	3 4 11	....	....	..
177	James, Mrs. Hester, for Hester Mabel James	1883 Apr. 6	1899 do. 1	....	....	1 3 2	....	....	..
178	Jamieson, Andrew, for Caroline Jane Jamieson	1895 Sept. 5	1896 Dec 17	....	....	13 1 0	....	....	..
179	Johnson, Charles Samuel, for Bertadeiries.	1896 Nov. 23	1897 Jan. 26	....	....	60 12 8	....	....	..
180	Joyce, Mrs Clara, for the legal representatives of the late George Alfred Murray	1907 Jan. 9	1908 May 31	....	....	11 10 8	....	....	..
181	Joseph, P., for Thomas ..	1903 Nov. 14	....	400	....	45 4 8	....	....	..
182	Do. for Parpoosanamal ..	Do do. 19	....	400	....	45 4 8	....	....	..
183	Do. for Theophilus ..	....	.. ..	400	....	45 7 4	....	....	..
184	Kappuswami Mudali, Candrathari, legacy account of Rangamma).	1874 Nov. 12	....	....	....	10 1 8	....	....	..
185	Kemp, Mrs Jane, for Mrs. Margaret Louisa Boffin and Mrs Elizabeth Beale.	1901 Oct. 9	1912 Mar. 25	....	....	....	5 8 8	....	..
186	Kenneman, Mrs. Elizabeth Ann, for Mary Elizabeth Kenneman.	1902 May 25	1903 Jan. 20	....	....	24 4 3	....	....	..
187	Kernan, John George, for Miss Lilian Alice Mary Kernan.	Do Aug 6	....	....	....	33 11 3	....	....	..
188	Kerskoosd, Moses, for Anthoea Kerskoosd.	1878 Feb. 26	1894 Feb. 8	....	....	5 0 10	....	....	..
189	Kerstan, John George, for Abdul Hamid James Saul's creditors.	1908 Aug. 6	1906 Mar. 28	900	....	101 15 8	....	....	..
190	Krishnamal alias Chinnamal, for T. Ramachandra Nayudu.	1899 Mar 19	1900 Feb 15	800	....	28 11 2	....	....	..
191	Leslie, Henry Haworth, for Martin Leslie's children.	1899 Sept 15	1902 Nov. 13	100	....	66 4 8	....	....	..
192	Lane, Mrs. Mary Jane, for Matilda Lane	1900 Feb. 1	1900 Oct. 23	4,400	....	23 8 8	....	....	..
193	Lander, Thomas, for Joseph Lander.	Do. do 7	1901 June 17	....	....	24 8 8	....	....	..
194	Lovell, Edward Morgan, for two children	1901 Nov. 18	1907 May 20	300	....	31 6 2	....	....	..
195	Lewis, Mrs Ada Maria, for Miss Ada Catherine Lewis.	Dc. do. 10	Do Nov 6	300	....	31 9 7	....	....	..
196	Leavers, William Robert, for Trust under the deceased's Will.	1903 July 21	1904 Feb 26	1,800	....	18 11 9	....	....	..
197	Loganatha Mudaliyar, Vellore, for Sri Venugopalaswami family deity	1904 Nov. 4	....	6,000	....	189 2 11	....	....	..
198	Loganatha Mudaliyar, Vellore, for legal representatives of Bhaggiammal	Dc. do. 4	..	6,500	....	195 15 9	....	....	..
199	Loganatha Mudaliyar, Vellore, for Ranganayaki Ammal, subject to the terms of the Will	Do. do. 6	....	....	....	14 15 0	....	....	..
200	Loganatha Mudaliyar, Vellore, for Rukmani Ammal, subject to the terms of the Will	Do. do. 4	....	8,000	....	192 15 3	....	....	..
201	Loganatha Mudaliyar, Vellore, for Gajamba Ammal, subject to the terms of the Will	Do. do. 4	....	....	....	29 15 0	....	....	..
202	Loganatha Mudaliyar, Vellore, for V. L. Balakrishna Mudaliyar.	Do. do. 4	....	....	....	5 0 0	....	....	..
	Carried over ..	....	....	33,500	...	1,191 6 7	1,830 14 8	....	..

1st July to 1913.			Total						Payments from 1st July to 31st December 1913.				Balance on 31st December 1913.						Serial Number.
Cash.			Govern. ment Securities.	Bank or other Stock, &c., &c.	Cash.				Govern. ment Securities.	Bank or other Stock, &c., &c.	Cash.			Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit.							To Credit.			To Debit.	
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	
0	13	6	400	..	41	6	4	.....	.....	..		8	13	6	400	..	30	11	13	.....	154
3	13	7	.....	..	.....			.....	.....	..		.....			.....		.....			.....	166
0	11	7	.....	..	.....			.....	.....	..		.....			.....		.....			.....	166
100	7	11	200	..	60	13	9	.....	200	..		35	13	8	.....		35	6	7	.....	167
195	2	11	200	..	55	6	3	.....	200	..		40	13	8	..		15	11	7	.....	168
195	6	11	200	..	57	6	4	.....	200	..		60	13	8	.....		26	12	8	.....	169
195	6	11	200	..	57	6	10	.....	200	..		38	6	8	.....		45	10	8	.....	170
195	6	11	200	..	34	6	3	.....	.....	..		0	4	8	5 0		34	10	8	.....	171
10	5	0	600	..	.....			379	6	5		0	4	8	2,000	..	.....			626	13	5	172
45	7	4	2,000	..	.....			281	6	1		137	4	8	2,000	..	.....			397	14	6	173
45	5	4	2,000	..	.....			.....				135	11	8	2,000	..	.....			.....			174
18	1	0	.....	..	14	13	1	.....	.....	..		.....			.....	..	14	13	1	.....	175
.....			.....	..																	
.....			.....	..	3	5	11	.....	.....	..		.....			.....	..	2	0	11	.....	176
.....			.....	..	1	3	9	.....	.....	..		.....			.....	..	1	9	2	.....	177
.....			.....	..	18	1	5	.....	.....	..		.....			.....	..	18	1	5	.....	178
.....			.....	..	22	12	3	.....	.....	..		22	12	6	.....	..	.....			.....	179
.....			.....	..	11	15	3	.....	.....	..		.....			.....	..	11	15	6	.....	180
0	13	10	400	..	62	1	6	.....	.....	..		0	12	6	400	..	45	4	9	.....	181
0	12	10	400	..	62	1	7	.....	.....	..		0	12	6	400	..	45	4	10	.....	182
0	12	10	400	..	61	4	5	.....	.....	..		0	12	6	400	..	46	7	5	.....	183
.....			.....	..	14	1	6	.....	.....	..		.....			.....	..	14	1	8	.....	184
211	0	6	.....	..	503	6	4	.....	.....	..		219	14	7	.....	..	.....			7	8	3	185
.....			.....	..	24	4	3	.....	.....	..		.....			.....	..	24	4	3	.....	186
.....			.....	..	13	11	6	.....	.....	..		.....			.....	..	13	11	6	.....	187
.....			.....	..	3	3	10	.....	.....	..		3	3	10	.....	..	.....			.....	188
18	9	7	800	..	115	9	1	.....	.....	..		0	6	5	800	..	118	3	3	.....	189
19	5	4	300	..	45	5	6	..	.....	..		12	12	1	300	..	39	5	1	.....	190
1	11	5	100	..	32	0	1	.....	.....	..		3	0	6	100	..	31	12	6	.....	191
74	12	5	4,400	..	27	1	6	.....	.....	..		2	5	7	4,400	..	84	10	7	.....	192
.....			.....	..	24	5	5	.....	.....	..		.....			.....	..	84	3	3	.....	193
3	1	5	300	..	26	1	10	.....	.....	..		0	2	5	300	..	25	10	4	.....	194
3	1	7	300	..	29	11	3	.....	.....	..		0	2	0	300	..	28	3	2	.....	195
27	2	5	1,000	..	45	14	6	.....	.....	..		27	4	6	1,000	..	18	13	3	.....	196
38	14	7	4,000	..	178	1	5	.....	.....	..		136	12	4	4,000	..	31	5	2	.....	197
185	9	13	9,500	..	357	3	3	.....	.....	..		7	7	11	9,500	..	360	3	1	.....	198
.....			.....	..	14	13	3	.....	.....	..		.....			.....	..	14	13	0	.....	199
181	0	9	8,500	..	541	5	3	.....	.....	..		126	9	6	8,900	..	311	2	7	.....	200
.....			.....	..	29	13	0	.....	.....	..		1	2	5	.....	..	28	15	5	.....	201
.....			.....	..	3	3	3	.....	.....	..		3	3	10	.....	..	4	10	3	.....	202
1,014	8	16	34,830	..	5,188	0	5	849	13	3	800	..	991	11	11	88,700	..	1,476	8	6	931	6	8	

Serial number.	TRUSTS.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Securities.	Cash				Government Securities.	Bank or other Securities, &c., &c.
						To Credit.			To Debit.		
				Rupees		Rupees	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..										
203	Loganatha Mudaliyar, Vellore, for V. L. Dhanarsu Mudaliyar.	1904 Nov. 4	..	....	....	....	8	0	0	....	..
204	Loganatha Mudaliyar, Vellore, for V. L. Venugopal Mudaliyar.	Do do. 4	....	....	....	....	18	0	0	....	..
205	Lazarus, A., for S. E. H. Lazarus ..	1906 Mar. 1	....	2,000	....	....	71	4	0	....	..
206	Lee Standish for Patrick Henry Kennet Lee.	....	....	....	....	....			....	1,000	6,000
207	Do Residue Account ..	....	....	....	....	....			....	28,705	..
208	Metcalfe, Robert, for deceased's next of kin.	1879 Mar. 9	....	12,700	....	....	127	5	7	....	..
209	MacMahon, Pensioned Chaplain Robert, for deceased's next of kin	1890 June 18	....	400	....	....	23	6	5	....	..
210	MacFarlaine, Thomas Milbourne, for Mildred MacFarlaine.	1882 do. 2	....	.. ..	....	....	40	6	6	.. ..	..
211	Monat, Colonel Charles, for deceased's next of kin	Do do. 6	..	.. ..	....	....	12	10	6	.. ..	..
212	Mullen, John, for deceased's next of kin	1895 Jan. 8	....	800	....	....	80	11	3	.. ..	..
213	Milmar, James Henry, for deceased's next of kin	Do do. 18	....	1,500	....	....	211	3	4	....	..
214	Morrison, Reverend John Duncan, for Robert Leachman Morrison	Do do 13	....	....	....	....	12	1	6	....	..
215	MacDonald, John James, for deceased's next of kin	1891 May 4	1892 June 30	100	....	....	81	10	8	....	..
216	Madden, Mrs. Margaret, separate Trust Account.	1894 Feb. 11	1894 Nov. 30	8,900	....	....	131	2	4	....	..
217	MacDonald, W., for children ..	1897 July 30	1897 Jun. 21	....	....	....	88	5	1	....	..
218	Martin, Henry Kenneth, for Arthur Martin.	1898 Mar. 24	1897 Aug. 18	...	....	....	7	0	0	.. ..	..
219	Morrison, Mrs. John Agnes, for Edwin Morrison.	1897 Nov. 22	1900 Oct. 6	1,000	....	....	76	8	2	.. ..	..
220	Martin, A. J., for J. W. Martin ..	1900 Mar. 16	....	.. ..	....	....	0	10	0	....	..
221	Do. for D Martin ..	Do do. 16	....	200	....	....	11	10	7	....	..
222	Do. for N Martin ..	Do. do. 16	....	200	....	....	11	14	2	....	..
223	Do. for S. Martin ..	Do. do. 17	....	200	....	....	11	15	10	....	..
224	Do. for G Martin ..	Do do. 16	....	200	....	....	11	10	1	....	..
225	Do. for I. Martin ..	Do. do. 16	....	200	....	....	10	4	9	....	..
226	McNicholas, M., for next of kin ..	1895 Oct. 25	1901 Mar. 28	6,000	....	....	148	13	7	....	..
227	Mollan, Alexander Reuben, for Henry Mollan.	....	1894 Feb. 23	400	....	....	18	7	1	....	..
228	Moore, E., Bandmaster-Sergeant, for Ernest Edmund Moore	1904 Jan 28	1904 June 23	....	....	....			10 0 1	....	..
229	Moore, E., Bandmaster-Sergeant, for Miss Mary Constance Moore	Do. do. 25	Do. do. 23	.	....	2	0	0		....	..
230	Moore, E., Bandmaster-Sergeant, for Gilbert Augustus Moore.	Do. do. 30	Do do. 23	100	....	....			7 3 0	....	..
231	Monti, Mrs. Jane Celestina, for Ida Blanche Hendricks	....	....	....	....	1	7	0		....	..
232	Moore, George John, for Ida Blanche Hendricks.	1900 Jan 30	1900 July 31	.. ..	....	0	13	1		....	..
233	Mitchell, Mrs. G., for D. J. M ..	1909 July 23	....	200	....	77	10	8		....	..
234	Do. for E. M.; M ..	Do do. 23	....	2,000	....	....			93 10 1	....	..
235	Do. for E. A. M. ..	Do do. 23	....	2,000	..	....			84 2 1	....	..
236	Murray, Dr W H., for Trust under the Will	1910 Feb. 23	....	9,700	....	127	12	6		....	..
237	Michael, J. E., for Miss M. M Michael.	1911 Nov. 8	....	600	....	15	8	0		....	..
238	Michael, J. E., for Miss E. B Michael.	Do. do. 8	....	580	....	15	4	5		....	..
239	Michael, J. E., for Mr. C. S. Michael.	Do. do. 8	....	580	....	15	4	5		....	..
240	Michael, J. E., for Mr. S W. Michael	Do. do. 8	....	580	....	15	4	5		....	..
241	Michael, J. E., for Mr E M Michael	Do. do. 8	....	580	....	15	4	5		....	..
242	Michael, J. E. for Miss R. L. C. Michael	Do do 8	....	580	....	15	4	5		....	..
243	Yadav Sahib for Abdul Hamid ..	1905 Aug. 5	....	800	....	82	2	6		....	..
244	Nell, Mrs Annamah, for deceased's next of kin	1879 Oct. 18	....	2,200	....	46	1	3		....	..
245	Narayanaswami Nayudu Avulu, in trust for Avulu Chinna Thayee Ammal and Varada Thanumal.	1892 Sept. 1	1897 Oct. 18	7,000	....	....			103 0 0	....	..
246	Narasimhulu Nayudu, Cabelpatti, for Cabelpatti Jambaram Nayudu.	1898 Sept. 12	1907 May 31	16,400	....	....			762 14 5	....	..
	Carried over ..	....	....	74,100	....	1,654	8	9	1,944 6 8	31,705	6,0

1st July to 1913. Cash. Rupees.	Cash. Annas.	Cash. Pies.	Total. Government securities. Rupees	Total. Bank or other Stock, &c. &c. &c.	Total. Cash. To Credit. Rupees.	Total. Cash. To Credit. Annas.	Total. Cash. To Credit. Pies.	Total. Cash. To Debit. Rupees.	Total. Cash. To Debit. Annas.	Total. Cash. To Debit. Pies.	Payments from 1st July to 31st December 1913. Government Securities. Rupees.	Payments from 1st July to 31st December 1913. Bank or other Stock, &c. &c. &c.	Payments from 1st July to 31st December 1913. Cash. Rupees.	Payments from 1st July to 31st December 1913. Cash. Annas.	Payments from 1st July to 31st December 1913. Cash. Pies.	Balance on 31st December 1913. Government Securities. Rupees.	Balance on 31st December 1913. Bank or other Stock, &c. &c. &c.	Balance on 31st December 1913. Cash. To Credit. Rupees.	Balance on 31st December 1913. Cash. To Credit. Annas.	Balance on 31st December 1913. Cash. To Credit. Pies.	Balance on 31st December 1913. Cash. To Debit. Rupees.	Balance on 31st December 1913. Cash. To Debit. Annas.	Balance on 31st December 1913. Cash. To Debit. Pies.	Serial number.
....	....	..	....	..	6	6	6	....			....	..	1	6	9	....	..	6	6	6	....			203
....	....	..	....	..	18	0	0	....			....	..	14	9	10	....	..	3	9	6	....			204
79	8	2	2,500	..	156	12	10	....			..	..	380	0	3	2,500	..	....			209	8	6	205
252	15	0	1,000	5000	252	15	0	....			....	..	118	2	6	1,000	5000	234	12	9	....			206
971	5	10	20,700	..	971	5	10	....			....	..	....			20,700	..	971	5	10	....			207
215	8	6	13,700	..	862	5	1	....			....	..	8	4	8	13,700	..	324	4	4	....			208
9	12	7	400	..	48	2	0	....			....	..	0	2	8	400	..	40	0	4	....			209
....			..	..	48	6	0	....			....	..	....			..	..	48	0	0	....			210
....	....	..	....	..	18	1	8	....			....	..	....			....	..	18	10	6	....			211
6	7	7	500	..	89	0	10	....			....	..	6	0	4	500	..	88	15	6	....			212
20	0	10	1,200	..	131	0	2	....			....	..	0	0	8	1,200	..	131	0	11	....			213
....			..	..	12	1	6	....			....	..	....			....	..	12	1	6	....			214
1	11	6	100	..	83	11	1	....			....	..	0	0	6	100	..	83	10	6	....			215
83	4	6	6,900	..	214	6	2	....			....	..	0	7	6	6,900	..	213	15	6	....			216
..	..		..	..	88	0	1	....			....	..	57	6	6	....	..	0	13	7	....			217
....	....	..	....	..	7	0	8	....			....	..	....			....	..	7	0	8	....			218
18	15	6	1,000	..	97	2	6	....			....	..	0	10	11	1,000	..	94	7	10	....			219
....	....	..	....	..	0	15	6	....			....	..	0	9	0	....	..	0	5	7	....			220
3	5	7	200	..	15	8	2	....			....	..	0	9	7	200	..	0	13	1	....			221
6	5	9	200	..	15	4	6	....			....	..	0	8	5	200	..	0	12	4	....			222
3	5	7	200	..	15	8	6	....			....	..	0	9	1	200	..	0	13	0	....			223
3	5	7	200	..	15	8	6	....			....	..	0	9	1	200	..	0	13	0	....			224
3	5	7	200	..	15	8	6	....			....	..	0	9	1	200	..	0	13	0	....			225
3	5	7	200	..	15	11	4	....			....	..	0	9	1	200	..	7	2	0	....			226
105	6	9	6,300	..	969	4	0	....			....	..	4	4	8	6,300	..	260	10	7	....			227
6	12	6	400	..	33	0	0	....			....	..	0	0	11	400	..	32	14	10	....			228
....	....	..	....	..	....			30	4	1	....	..	....			....	..	....			10	4	1	229
..	..	..	..	..	2	0	6	....			....	..	*0	4	4	....	..	1	11	8	....			230
1	11	5	100	..	....			8	7	7	....	..	0	4	5	100	..	....			2	12	8	231
....	....	..	....	..	1	7	8	....			....	..	0	0	6	....	..	2	7	6	....			232
....	....	..	....	..	0	13	1	....			....	..	....			....	..	0	13	1	....			233
2	5	7	200	..	61	5	11	....			....	..	0	1	4	200	..	21	4	7	....			234
34	3	6	3,000	..	....			49	13	7	....	..	93	14	6	2,000	..	....			115	12	7	235
34	3	6	3,000	..	....			69	7	5	....	..	93	14	3	2,000	..	....			144	5	7	236
141	14	10	8,700	..	516	11	4	....			....	..	142	9	8	8,700	..	176	10	10	....			237
6	6	9	500	..	23	12	5	....			....	..	1	8	8	500	..	23	8	8	....			238
6	6	9	500	..	23	12	6	....			....	..	21	11	3	500	..	3	1	3	....			239
6	6	9	500	..	23	12	6	....			....	..	21	11	3	500	..	3	1	3	....			240
6	6	9	500	..	23	12	6	....			....	..	21	11	3	500	..	3	1	3	....			241
6	7	10	500	..	23	12	6	....			....	..	21	11	6	500	..	3	1	6	....			242
6	7	10	500	..	23	10	6	....			....	..	21	12	0	500	..	5	0	3	....			243
13	6	8	800	..	96	10	6	....			....	..	0	0	8	800	..	93	9	9	....			244
37	8	8	2,200	..	93	7	11	....			....	..	0	15	2	2,200	..	92	6	9	....			245
110	0	6	7,000	..	....			83	6	6	....	..	137	7	7	7,000	..	....			166	18	12	246
278	15	10	18,400	..	....			827	1	11	....	..	556	10	1	18,400	..	....			383	12	0	247
2,844	1	9	98,000	5000	5,703	11	8	676	8	9	....	..	1,724	7	1	98,000	5000	3,648	11	8	1,691	14	10	

Serial number.	TRUSTS.	Date of Administration.	Date of Closing	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., pledging Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.		To Debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
	Brought forward ..										
247	Nutt, William, for William Nutt ..	1908 Sep. 24	....	...	....		3 2 13	....	....	....	..
248	Nagappa Mudaliyar, M., for Mariakannal.	1903 Aug 3	....	2,200	....		117 13 3	....	....	....	..
249	Orchiterlony, James William, Annuity Account of Mrs. Louisa Tolhurst	1884 Oct. 23 1905 Mar. 13	1925 Feb. 12	....	....		984 12 11	....	....	....	..
250	O'Brien, Pensioned Gunner Simon, for Mrs Bridget Ryan.	....	....	1,900	....		32 1 1	....	....	....	..
251	O'Sullivan, Patrick, Annuity Account.	1887 Mar. 20	1906 Sept. 30	....	....		530 13 0	....	....	....	..
252	Ottmet, Mrs Charlotte Louise, for Louisa Ottmet.	1894 Oct. 4	1899 June 28	100	....		96 11 0	....	....	....	..
253	O'Reilly, Captain P. D., for T. P. D. O'Reilly	1903 Feb 12	....	....	....		337 1 3	....	....	....	..
254	O'Reilly, Captain P D, for Miss D. M G. Geering	Do. do 12	....	....	....		3 13 3	....	....	....	..
255	O'Reilly, Captain P D., for S. E G. Geering.	Do. do. 12	....	....	....		3 13 3	....	....	....	..
256	O'Reilly, Captain P. D., for G. E. Geering	Do. do 12	....	1,700	....		16 5 9	....	....	....	..
257	Pratt, James Crowel, for children ..	1881 June 13	1892 Oct. 12	....	....		93 12 4	....	....	....	..
258	Pearson, John, for next-of-kin ..	1893 Apl. 25	1907 Feb. 21	4,100	....		105 7 3	....	....	....	..
259	Pearson, Mrs. Eliza Ann, for next of kin.	1895 Oct. 24	Do do 22	1,100	....		21 5 5	....	....	....	..
260	Paul, David Milhoan, for Mrs. Virginia Paul.	1906 Nov. 23	Do do. 16	100	....		55 3 13	....	....	....	..
261	Prattes, Alfred John, for children ..	1897 do. 8	1908 July 14	..	....		0 13 0	....	....	....	..
262	Pethayan for next of kin ..	1903 Aug. 24	1911 Oct. 20	300	....		87 3 3	....	....	....	..
263	Pennett, Henry, for bastadefaries ..	1902 July 20	1909 June 18	1,600	....		120 14 4	....	....	....	..
264	Richardson, Herbert Tannefield, for Miss Adda Cecila Richardson.	1879 do. 3	...	14,100	....		....	33 13 3	....	....	..
265	Reid, Alexander, Legacy Account of J Beaury's eldest child.	Do. Jan. 7	....	200	....		41 5 3	....	....	..	..
266	Roberts, John James for William Frank Gayne Alfred Roberts.	1904 Oct. 3	....	200	....		36 2 4	....	....	....	..
267	Roberts, Mrs. Emma, for deceased's next-of-kin.	1887 Apl 30	....	500	....		37 14 10	....	....	....	..
268	Rubs, Philip Charles Rose, for the deceased's widow and two children	1894 Jan. 17	1897 July 26	400	....		43 3 3	...	....	..	..
269	Ryan, Thomas William, for next-of-kin	1898 Apl 18	1900 Aug 23	1,200	....		78 7 9	....	....	....	..
270	Rajendaram Pillai, S., for Mama John and Benjamin	1900 Mar 27	1901 Oct. 21	....	....		2 3 5	....	....	....	..
271	Robbins, Mrs. Elizabeth Jane, for Herbert Prentice	1906 Feb. 3	1908 Jan. 30	....	....		1 3 3	....	....	....	..
272	Ribbin, B. W., for Mrs. M. L. Ribbin.	Do. Nov. 9	....	1,200	....		113 1 6	....	....	....	..
273	Rajagopal, G., for Ramamurthy ..	1913 Feb. 17	....	1,200	....		82 15 0	....	....	....	..
274	Roberts, Mervan, for Mr H. Roberts.	....	....	....	....		....	....	....	....	..
275	Sabapathy Mudali, Sanoor, for Thayammal	1895 June 7	1899 Sept. 7	....	....		18 0 0	....	....	700	..
276	Stevens, George, for Daniel Stevens (deceased's son)	1877 Oct. 9	....	2,000	....		111 6 3	....	....	....	..
277	Shephard, Abraham, for deceased's next-of-kin.	1882 Jan. 24	....	200	....		101 0 3	....	....	....	..
278	Spratt, Rev. James, for James William Spratt.	Do. Nov. 3	....	5,000	....		93 14 9	....	....	....	..
279	Smith, George for next of kin .	1900 Apl. 9	1907 Aug. 2	...	...		18 13 10	....	....	....	..
280	Samuel, Abraham Aaron, for Abingam Samuel.	1900 Feb 13	1903 Nov. 23	....	....		1 6 3	....	....	....	..
281	Steele, Lionel Unisake, for Mrs. Alice McKeever and reversioners,	1887 Apl. 21	Do. do. ..	18,200	....		112 6 3	....	....	....	..
282	Sabapathy Chetti, P., in trust under the deceased's will.	1906 Mar. 2	.. .. ..	100	....		93 13 1	....	....	..	..
283	Styche, Private F., for James Arthur Styche.	1903 May 28	1903 Dec. 18	....	....		14 11 11	....	....	....	..
284	Do. for Charles Vernon Styche.	Do. do. 28	Do. do. 18	....	....		14 11 11	....	....	....	..
285	Sanabary, Mrs Susan, for next-of-kin	Do Mar. 20	1904 Feb 24	8,100	....		112 11 3	....	....	....	..
286	Steele, Thomas Augustus Loftus, for Dennis George Victor Steele.	1901 July 23	Do. Oct 21	....	....		7 12 3	....	....	....	..
	Carried over ..	....	....	83,200	....	8,829	3 13	33 13 3		700	..

PRESERVED UNDER THE TAMIL NADU ARCHIVES ACT, 2007

1st July to 1913.	Total.					Payments from 1st July to 31st December 1913.			Balance on 31st December 1913.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Detail number.
			To Credit.	To Debit.							To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	0 2 10	....		....	..	0 2 10	....	..	....	....	247
87 8 7	9,000	..	100 8 0	....		2,200	..	144 0 2	....	..	18 11 7	....	248
....			934 12 11	....		....	..	934 6 0	..	.	252 7 8	..	249
22 1 7	1,000	..	24 8 8	....		....	..	1 0 4	1,000	.	83 8 4	....	250
....	....	..	535 12 0	....		....	.	....	....	..	539 12 9	....	251
1 11 0	100	..	88 8 0	....		....	..	8 3 8	100	..	88 6 4	....	252
....	....	..	287 8 8	....		....	..	210 6 0	....	..	76 12 8	....	253
....	....	..	8 12 0	....		....	..	....	....	..	6 13 6	....	254
....	....	..	2 12 4	....		....	..	7 12 4	....	..	....	6 6 6	255
28 14 0	1,700	.	39 0 9	....		....	..	38 13 11	1,700	..	10 6 9	....	256
....	....	..	62 12 4	....		....	..	....	....	..	62 12 4	....	257
68 11 7	4,100	..	232 8 1	....		....	..	8 7 1	4,100	.	232 12 0	....	258
17 7 1	1,100	..	35 15 6	....		....	..	6 6 11	1,100	..	36 8 7	....	259
1 11 0	100	..	87 1 10	....		....	..	6 6 6	100	..	87 1 8	....	260
....	....	.	0 15 0	....		....	..	....	....	..	0 15 8	....	261
6 1 2	900	..	92 10 7	....		....	..	8 2 0	900	..	92 8 7	....	262
27 2 6	1,600	..	140 1 2	....		....	..	8 11 1	1,600	..	147 8 8	..	263
897 0 4	16,100	..	813 6 10	.. .		100	.	941 0 11	16,000	..	72 4 11	. ..	264
2 4 0	200	..	44 14 8	....		....	..	0 1 4	200	..	44 12 11	. ..	265
6 8 0	200	..	33 6 4	....		....	..	0 1 4	200	..	33 7 0	....	266
8 7 7	800	..	46 8 5	....		....	..	0 0 4	800	..	46 8 1	.. .	267
6 12 2	400	..	86 8. 8	....		....	..	0 2 6	400	..	46 8 0	....	268
22 1 0	3,800	..	97 8 13	....		....	..	0 13 0	3,800	..	96 16 8	.. .	269
....	....	..	2 6 0	....		....	..	....	....	..	2 6 6	....	270
....	....	..	1 3 0	....		....	..	....	....	..	1 6 0	....	271
20 6 0	1,200	..	183 6 2	....		....	..	0 6 3	1,200	..	182 15 6	....	272
20 8 10	1,200	..	65 6 10	.. .		....	..	2 10 5	1,200	..	69 11 5	....	273
771 5 7	700	.	771 8 7	....		....	..	670 8 8	700	..	82 12 11	....	274
....	....	..	16 8 0	....		....	..	....	....	..	16 0 0	....	275
35 11 9	2,000	..	145 2 2	..		....	..	1 6 10	2,000	..	143 13 4	....	276
8 8 0	800	..	104 6 6	....		....	..	0 1 4	200	..	104 6 6	....	277
84 12 6	6,000	..	198 11 6	....		....	..	2 14 10	6,000	..	135 12 2	. .	278
....	....	..	36 12 10	....		....	..	36 12 10	. ..	..	. ..	....	279
....	....	..	1 6 0	....		....	.	1 11 1	....	..	....	0 6 7	280
256 7 6	18,200	..	470 13 11	....		....	..	181 6 2	18,000	..	289 8 9	. ..	281
1 11 6	100	..	95 16 1	....		....	..	0 0 8	100	..	95 9 6	....	282
....	....	..	14 13 11	....		....	..	....	....	.	14 13 11	....	283
....	....	..	14 13 11	....		....	..	....	....	..	14 11 11	....	284
137 11 6	8,100	..	250 8 6	....		....	..	8 6 2	8,100	..	242 8 8	....	285
....	....	..	7 12 6	....		....	..	....	....	..	7 12 6	....	286
1,088 12 11	81,900	..	6,739 12 11	....		6,100	..	6,154 8 1	80,600	..	8,070 10 6	6 6 7	

Serial number.	TRUSTS.	Date of Administration.	Date of Closing.	Balance on 30th June 1913.						Receipts from 31st Dec.	
				Government Securities.	Stock, &c., not being Government Securities	Cash.				Government Securities.	Stock, &c.
						To Credit.		To Debit.			
				Rupees.	Rupees.	Rupees. Annas. Pies.		Rupees. Annas. Pies.		Rupees.	Rupees. Annas. Pies.
	Brought forward ..										
287	Steele, Thomas Augustus Loftus, for Frances Reginald T. Steele.	1901 July 10	1904 July 21	....	....	2 2 8		....		....	..
288	Steele, Thomas Augustus Loftus, for Douglas Augustus F. Steele	Do do 10	Do. do. 21	....	....	7 10 6		....		....	..
289	Scott, Mr. M. A., for F. M. Scott ..	1898 Sept. 29	....	....	....	48 7 1		....		....	..
290	Do. for J. W. Scott ..	Do. do 29	....	....	....	48 7 1		....		....	..
291	Do for J. B. Scott ..	Do. do. 29	....	....	....	48 7 1		....		....	..
292	Turner, Thomas, for deceased's next-of-kin	1873 Mar. 1	....	1,200	....	118 13 1		....		....	..
293	Tullock, James, for deceased's next-of-kin.	1859 Sept 12	1870 Aug. 24	100	....	82 1 11		....		....	..
294	Thompson, Leslie Cecil, for Dorothy Leslie Thompson.	1890 June 16	1891 Apl. 17	..	....	1 13 8		....		....	..
295	Thyfanmall, P., for S. A. Chinniah Pillai.	1895 Mar. 2	1897 Dec. 13	....	....	10 11 8		....		....	..
296	Do. for S. A. Raju Pillai.	Do. do 2	Do. do. 13	....	....	83 8 8		....		....	..
297	Do for Arputhammall ..	Do. do. 2	Do. do 13	....	....	18 6 8		....		....	..
298	Thambusamy Ammall, P., for Sivakolundai Ammall.	1903 Jan 29	....	500	....	82 7 8		....		....	..
299	Vanspall, Francis Christian, for Philip William Abraham Vanspall.	1848 June 14	....	4,700	....	43 2 7		....		....	..
300	Vanspall, Mrs. Catherine, for deceased's next-of-kin.	1848 do. 28	....	400	....	41 3 10		....		....	..
301	Viganni Signora Sarah Corrina, for I. H. Signora Commendatore Paulo Orporato Viganni and others.	1883 Oct. 8	....	....	....	530 10 0		....		....	..
302	Vardarajulu, Nalliah, for P. Joshua Sabhiah.	1897 Sept. 18	1898 Feb. 9	....	....	10 3 7		....		....	..
303	Wilson Miss Charlotte, for deceased's next-of-kin.	1890 Mar. 12	....	43,000	....	101 0 2		....		100	..
304	William, Engine-Driver Thomas, for deceased's next-of-kin	1879 June 17	....	800	....	98 13 4		....		....	..
305	Wrenford, Mrs. Caroline, for deceased's next of kin.	1890 do. 10	....	100	....	69 2 3		....		....	..
306	Wilson, Sergeant Frank, for Margaret Ellen Wilson.	1887 Sept. 10	1887 Dec. 19	....	....	17 1 0		....		....?	..
307	Woodford, John Mathias, for next-of-kin.	1897 Mar. 6	1898 Feb. 4	100	....	68 8 6		....		..	..
308	Wright, Solomon, for children ..	Do. May 8	Do. do. 1	....	....	13 15 7		....		..	..
309	Wilmott, William Henry, for Ellen Wilmott.	1903 Dec 16	1904 April 28	200	....	27 5 2		....		....	..
310	Wilmott, William Henry, for Alison Margaret Wilmott	Do. do. 18	Do. do. 28	800	....	30 8 1		....		....	..
311	Wainright, Samuel, for A. W. Wainright.	1902 Aug. 20	....	100	....	28 10 1		....		....	..
312	Wainright, Samuel, for J. W. Wainright.	Do. do. 20	....	100	....	28 8 8		....		....	..
313	Wainright, Samuel, for G. W. Wainright.	Do. do. 20	....	100	....	28 12 1		....		....	..
314	Xavier, John, for carrying out the instructions contained in the deceased's will	1879 May 29	....	18,600	....	18 9 6		....		....	..
315	Young, Major A. T., for Miss G. S. M Wemyss	1902 Nov. 18	1903 Dec 29	4,100	....	97 0 3		....		....	..
316	Yelamalachetti, T., for Sirgaravalu Chettyar and Nagarathammal.	1911 Feb. 17	....	....	....	1,000 0 0		....		....	..
	Total ..			84,200	....	2,235 4 8		....		100	..

Administrator-General's Office, Madras,
31st December 1913.

Cash.	Total.				Payments from 1st July to 31st December 1913.			Balances on 31st December 1913.				Serial number
	Government Securities.	Shares in Bank or other Joint Stock Companies, &c.	Cash. To Credit.	Cash. To Debit.	Government Securities.	Shares in Bank or other Joint Stock Companies, &c.	Cash	Government Securities.	Shares in Bank or other Joint Stock Companies, &c.	Cash. To Credit.	Cash. To Debit.	
Rupees Annas. Pies.	Rupees.		Rupees Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees Annas. Pies.	Rupees.		Rupees Annas. Pies.	Rupees. Annas. Pies.	
....	....	..	3 2 0	....	....	..	....	....	..	3 2 0	....	287
....	....	..	7 10 3	....	....	..	....	....	..	7 10 3	....	288
....	....	..	48 7 1	....	....	..	....	....	..	48 7 1	....	289
....	....	..	48 7 1	....	....	..	....	....	..	48 7 1	....	290
....	....	..	18 7 1	....	....	..	....	....	..	18 7 1	....	291
27 1 11	2,200	..	153 15 3	....	....	..	4 3 3	2,200	..	154 12 3	....	292
1 11 3	100	..	93 12 3	....	....	..	3 3 3	100	..	93 12 3	....	293
....	....	..	1 13 3	....	....	..	1 13 3	....	..	....	....	294
....	....	..	10 11 3	....	....	..	....	....	..	10 11 3	....	295
....	....	..	23 3 3	....	....	..	....	....	..	23 3 3	....	296
....	....	..	13 3 3	....	....	..	....	....	..	13 3 3	....	297
582 11 3	800	..	843 2 11	....	800	..	839 2 11	....	..	4 13 3	....	298
79 3 2	4,700	..	123 4 3	....	....	..	3 4 7	4,700	..	123 3 2	....	299
3 12 2	400	..	48 6 3	....	....	..	0 2 3	400	..	48 2 4	....	300
....	....	..	330 10 0	....	....	..	....	....	..	330 10 0	....	301
....	....	..	13 3 7	....	....	..	....	....	..	13 3 7	....	302
727 13 11	43,100	..	1,123 3 1	....	....	..	123 3 3	43,100	..	1,003 3 3	....	303
3 3 3	200	..	103 3 4	....	....	..	0 1 4	200	..	103 4 8	....	304
1 11 3	100	..	60 13 7	....	....	..	3 0 3	100	..	60 12 11	....	305
....	....	..	17 1 3	....	....	..	....	....	..	17 1 0	....	306
1 11 6	100	..	60 3 10	....	....	..	3 3 3	100	..	60 3 2	....	307
....	....	..	13 15 7	....	....	..	....	....	..	13 15 7	....	308
13 4 9	900	..	93 10 11	....	....	..	30 6 3	900	..	23 4 2	....	309
15 4 3	903	..	81 13 30	....	....	..	29 7 3	900	..	23 3 1	....	310
1 11 3	100	..	33 3 1	....	....	..	3 0 3	100	..	30 4 3	....	311
1 11 0	100	..	33 2 6	....	....	..	3 3 3	100	..	33 2 10	....	312
1 11 0	100	..	33 7 6	....	....	..	0 3 6	100	..	33 3 10	....	313
432 4 3	13,600	..	136 4 3	....	....	..	466 3 10	13,600	..	43 13 3	....	314
33 11 3	4,100	..	94 13 5	....	....	..	2 3 3	4,100	..	94 3 2	....	315
4 3 3	....	..	1,004 3 3	....	....	..	1,003 3 3	....	..	....	1 3 3	
1,003 14 7	84,000	..	4,999 3 3	....	800	..	2,202 11 3	83,700	..	3,497 13 3	1 3 3	

C. E. CODERS,
Administrator-General of Madras.

11-Sup.-13

SCHEDULE I of all TRUSTS whereof the FINAL Balances have been paid to the Persons specifying the amount of such Balances, and the persons to

Serial number	Names of Estates.	Date of Administration.	Date of Payment.	Government Securities.	Other Securities.
			1913.		
1	Cook, Mrs. L., f.l W. A. A. V. Cook.	1869 October 29	September 12	....	....
2	Clark, Sergeant Major Joseph, for the deceased's children	1906 January 31	Do. 26	....	....
3	Cockburn, M., for four children.	....	December 16	....	....
4	Gow Lorry, Mrs. A., for Edith Frocks.	1882 August 4	August 20	....	....
5	Maclintock, W., for children.	1897 July 30	July 23	....	....
6	Thambyappamy Annual, P., for Sivakolundai Annual	1906 January 29	December 19	....	....
7	V. Legavatha Mudaliyar for V. Balakrishna Mudaliyar	....	March 18	....	....
8	V. Legavatha Mudaliyar for V. L. Dharma Mudaliyar.	....	Do. 18	....	....

Administrator-General's Office, Madras,
31st December 1913.

entitled to the same, during the period of six months ending 31st December 1918 whom paid, prepared in accordance with Section 44 of Act II of 1874.

Cash.			Parties to whom paid.	Serial number.
Rs.	A.	P.		
114	3	2	Paid Miss V. Cook through Mrs. M. Reardon, being the balance of her share in the above trust.	1
365	14	2	Paid G. H. Clark, being the balance of his share in the above trust funds.	2
50	8	0	Transferred to the Trust of C. J. H. Coghlan and H. G. Coghlan, being their shares in the surplus of Rs. 100.	3
490	2	15	Paid Mrs. Edith Mary Brooks in full satisfaction of her legacy of Rs. 500 under the Will of Mrs. Cowthorne.	4
67	6	6	Paid Miss Grace MacDonald her share in the trust account.	5
537	7	8	Paid P. Savarkolandai Ammal, being the balance payable in the trust account.	6
664	9	1	Paid V. L. Balakrishna Mudaliyar, being the balance of the trust funds.	7
708	2	4	Paid V. L. Dhanaram Mudaliyar, being the balance of the trust funds.	8

C. E. ODGERS,
Administrator-General of Madras.

Serial number.		Balance on 30th June 1913.				Receipts from 1st July to 31st December 1913.			
		Government Securities.	Bank or other Stock, &c., not being Government Securities	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	
				To Credit	To Debit				
		Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	
	Trust serial Nos. 1 to 23 ..	1,09,800	..	1,568 9 8	8 8 0	800	..	1,863 11 7	
	Do. 33 to 74 ..	1,20,300	1,07,506	7,254 3 4	862 13 4	21,200	1,000	29,962 8 6	
	Do. 75 to 117 ..	1,15,200	7,750	2,042 12 6	8,146 11 10	700	..	1,884 8 3	
	Do. 118 to 162 ..	1,12,300	1,000	1,473 10 4	827 7 7	..	..	2,726 28 11	
	Do. 164 to 202 ..	89,100	..	1,181 4 7	1,329 14 8	..	..	1,874 8 10	
	Do. 203 to 246 ..	74,200	..	1,564 8 5	1,744 8 3	31,700	2,000	2,644 1 9	
	Do. 247 to 256 ..	62,200	..	2,828 8 11	23 10 6	700	..	1,898 12 11	
	Do. 257 to 316 ..	84,200	..	2,014 4 6	..	100	..	2,103 14 7	
	Total ..	7,24,300	1,16,250	23,536 8 10	7,094 11 8	55,700	11,800	81,809 8 4	
	Estate serial Nos. 1 to 70 ..	43,600	..	12,182 6 7	8,868 15 8	20,400	2,857	35,653 11 0	
	Do. 71 to 141 ..	6,800	8,500	14,371 12 0	693 11 11	600	..	3,955 8 7	
	Do. 142 to 208 ..	5,200	..	8,355 12 8	1,117 10 10	..	..	14,100 2 4	
	Do. 209 to 261 ..	80,700	9,600	13,406 8 8	8,848 14 10	..	..	16,121 3 9	
	Do. 262 to 357 ..	89,400	3,100	22,177 2 6	2,120 7 10	1,000	..	6,032 11 8	
	Do. 358 to 430 ..	78,700	12,000	20,504 7 1	2,030 14 8	600	..	8,328 9 2	
	Do 431 to 471 ..	17,300	200	10,128 10 7	11,868 8 10	..	..	12,890 14 10	
	Total ..	2,47,300	33,400	1,12,765 8 8	31,535 12 7	22,600	2,857	1,29,548 2 9	

Total.						Payments from 1st July to 31st December 1912.				Balance on 31st December 1912.						
Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.				Serial number.
		To Credit.			To Debit.							To Credit.			To Debit.	
Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas. Pies.	Rupees.		Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas. Pies.	
1,04,800	..	4,482	4	8	3	3 0	..	..	1,446	8 1	1,09,200	..	2,968	12	8	3	3 0	
3,42,200	1,12,000	87,818	5	7	648	12 4	2,000	..	30,128	1 8	1,41,200	1,12,000	8,823	10	8	3,871	8 1	
1,14,400	7,750	10,960	13	10	1,849	9 3	2,100	..	8,423	7 4	1,12,300	7,750	8,341	7	0	2,293	7 3	
1,19,300	1,000	4,705	10	8	712	7 7	500	..	2,540	0 8	1,18,800	1,000	1,640	9	0	1,814	15 10	
20,500	..	2,100	0	0	646	12 8	800	..	931	11 11	20,700	..	1,476	0	8	931	4 3	
96,000	8,000	8,503	11	3	676	4 0	..	..	1,726	7 1	96,000	8,000	3,045	11	3	1,807	14 10	
92,200	..	3,720	13	11	....		2,300	..	2,189	8 1	88,500	..	3,570	12	8	8	8 7	
84,300	..	4,884	8	0	....		800	..	3,282	11 0	83,700	..	3,697	12	8	1	8 8	
7,70,500	1,17,750	72,746	7	8	4,448	1 11	7,800	..	47,892	1 5	7,82,700	1,27,750	29,176	14	8	8,717	8 11	
52,900	2,850	74,057	15	6	184	13 8	9,850	800	58,041	6 6	54,300	2,450	11,239	4	10	2,287	6 6	
9,600	8,500	16,083	4	4	118	8 11	..	8800	8,018	0 8	9,600	..	10 902	2	0	481	7 1	
8,200	..	82,905	12	8	164	10 0	800	..	10,388	8 1	8,400	..	8 684	10	8	1,171	8 9	
85,700	8,500	79,818	4	8	8,231	8 10	21,700	9500	8,118	8 2	89,000	..	18 125	14	11	8,694	11 8	
70,400	2,100	89,894	1	2	397	13 4	..	100	24,540	0 10	70,600	2,000	18,782	8	8	1,298	12 8	
72,300	10,000	27,002	8	0	2,190	11 4	6,000	..	12,293	7 11	74,300	10,000	10 272	10	7	6,723	14 10	
17,200	800	23,391	10	8	9,227	8 10	..	..	12,784	15 8	17,400	800	8,774	6	0	21,065	2 2	
9,18,300	31,350	9,29,750	9	6	29,225	9 8	57,100	1850	1,35,124	6 8	9,75,200	10,100	1,01,426	11	2	10,023	1 4	

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 14, 1914. [PRICE, 8 *pies.*

METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

1914.	Barometer reduced to 32°.	Thermometers. Corrected Daily Means. Dry.	Wet	Observed Extremes. Max	Min	Solar Heat in Vacuo. Maximum	Humidity.	Wind. Prevailing direction.	Daily velocity.	Depth of rain.	Cloudy sky	Bright Sunshine.	General weather.
April.	Inches	°	°	°	°	°	Cts		Miles	Inches	Cts	Hrs	
8th Tues.	29·868	82·5	77·4	90·7	75·2	151·0	79	S.W.	168	..	10	9·0	Fine.
7th Mon.	·870	82·7	77·8	90·4	76·4	153·0	80	S.S.W. by S.	169	..	27	8·9	Do.
8th Wed.	·872	83·5	79·3	90·1	76·8	149·0	81	S.S.W. by S.	180	..	43	10·6	Fine with passing clouds.
9th Thurs.	·840	78·1	75·2	84·1	72·6	141·0	86	S.W.	163	0·52	97	4·1	Thunderstorm.
10th Fri.	·861	81·4	77·6	88·3	74·7	120·0	83	S.S.W. by S.	144	..	33	10·0	Fine.
11th Sat.	·930	82·6	78·7	89·9	77·0	157·0	82	S.S.W.	136	0·03	58	9·4	Thunderstorm.
12th Sun.	·883	83·6	78·2	90·3	76·6	161·0	81	S.S.W. by S.	168	..	36	9·4	Fine with passing clouds.

The Standard Barometer and Thermometers are read at 8 A.M., 10 A.M., 4 P.M., and 8 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 3·11 inches, the average due for the same period being 1·74 inches.

Madras Observatory, 13th April 1914.

ABSTRACT OF THE MEAN METEOROLOGICAL CONDITION OF MADRAS IN MARCH 1914 compared with the average of past years.

Mean values of	1914.	Different from	Average
Reduced atmospheric pressure	29·913	0·014 below.	29·927
Temperature of air	81·6	1·8 above	80·0
Do. of evaporation	75·7	1·8 ,,	73·9
Percentage of humidity	74	Same as	74
Greatest solar heat in vacuo	153·2	12·7 above	140·5
Maximum in shade	90·4	1·2 ,,	89·2
Minimum in shade	73·9	1·8 ,,	72·1
Do. on grass	71·6	3·0 ,,	68·6
Rain fall in inches	·07	0·39 below	0·39
Do. since January 1st on 2 days	1·06	0·50 ,,	1·56
General direction of wind	S.E.	Same as	S.E.
Daily velocity in miles	145	7 below.	152
Percentage of cloudy sky	18	11 ,,	21
Do. of bright sunshine	70·1	3·8 ,,	73·9

DURATION and QUANTITY of the WIND from Different points.

From	Hours.	Miles.	From	Hours.	Miles.	From	Hours.	Miles.	From	Hours.	Miles.
North	..	..	East.	63	224	South.	8	78	West	..	..
N. by E.	..	..	E. by S.	33	206	S. by W.	20	99	W. by N.	..	..
N.N.E.	..	..	E.S.E.	60	290	S.S.W.	9	86	W.N.W.	..	..
N.E. by N.	..	..	S.E. by E.	122	685	S.W. by S.	8	66	N.W. by W.	..	..
N.E.	..	..	S.E.	72	411	S.W.	1	9	N.W.	..	..
N.E. by E.	..	..	S.E. by S.	229	1575	S.W. by W.	1	10	N.W. by N.	..	..
E.N.E.	..	..	S.S.E.	64	496	W.S.W.	1	9	N.N.W.	..	..
E. by N.	30	150	S. by E.	14	123	W. by S.	..	..	N. by W.	..	..

There were thirty-nine calm hours during the month. The resultant corresponding to the above numbers is represented by a S.E. wind, blowing with a uniform daily velocity of 133 miles.

Madras Observatory, 9th April 1914.

B. LL. JONES,
Deputy Director.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 14, 1914. [Price, 6 *pies*.

ABSTRACT OF SEASON REPORT FOR THE WEEK ENDING THE 11TH APRIL 1914.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS.

Districts.	Rainfall in inches.			Price of Grain (in lb. to the rupee) for Rupee.											
		Up to the end of the week from 1st April.		Rice.			Ragi.			Cholam.			Cumbu.		
	In the week.	1914.	Average of 40 years.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.
Circars.															
Ganjam ..	1·3	1·3	0·9	10·5	9·0	9·0	18·2	18·0	18·0	..	..	..	..	..	..
Vizagapatam. { A.	1·0	3·2	0·6	10·0	9·3	8·2	16·2	18·3	16·4	..	14·4	16·7	19·1	18·7	18·3
Vizagapatam. { L.	0·6	1·6	0·3												
Godavari ..	0·4	0·6	0·1	13·8	9·2	8·2	16·0	14·0	14·0	16·8	14·1	14·1	..	18·7	18·7
Kistna ..	1·8	1·7	..	13·9	7·8	7·7	17·9	14·3	16·6	15·8	13·5	13·8	..	16·3	15·0
Guntur ..	0·8	1·3	..	11·8	8·1	8·1	..	16·2	16·2	16·8	13·7	14·7	17·7	19·9	19·9
Deccan.															
Kurnool ..	0·3	0·7	0·1	9·8	7·3	7·2	..	16·3	16·1	20·3	14·2	14·8	16·1	13·3	13·8
Banganapalle	..	0·8	† 0·1	..	8·6	6·8	..	..	..	..	14·8	14·5	..	..	..
Bellary ..	0·1	0·3	0·3	8·0	6·6	6·6	..	15·0	15·0	17·4	13·3	13·3	..	..	..
Sandur ..	..	..	† 0·2	..	7·0	7·0	..	..	..	..	15·6	13·4	..	..	..
Anantapur ..	0·3	0·4	0·2	8·6	7·8	7·8	20·4	14·3	16·0	16·8	12·6	12·1	13·6	12·6	12·6
Cuddapah ..	0·3	0·6	0·2	9·2	7·8	7·8	18·3	13·3	14·3	20·2	16·2	13·1	16·9	12·8	13·0
Carnatic.															
Nellore ..	1·8	2·8	..	11·7	8·2	8·1	16·7	14·8	16·1	14·8	13·6	13·7	16·0	16·0	16·0
Chingleput ..	0·7	2·0	0·1	10·3	8·6	8·6	16·3	12·9	12·4	..	..	..	..	..	..
Madras ..	0·8	2·0	0·3	8·7	7·1	7·1	16·4	11·8	11·8	..	..	..	..	..	..
South Arcot.	1·8	2·7	0·1	10·2	8·8	8·9	16·3	11·7	11·7	..	..	..	16·3	10·3	10·3
Central.															
Chittoor ..	0·2	0·8	0·5	10·4	8·1	8·1	18·7	13·0	12·1	..	..	..	16·2	11·6	11·6
North Arcot.	0·3	0·9	0·2	10·6	7·5	*7·6	16·7	12·8	12·0	..	..	..	14·9	10·7	10·6
Salem ..	0·5	0·8	0·3	9·5	9·1	9·2	17·6	12·6	13·8	14·8	12·6	12·4	16·2	10·7	10·7
Coimbatore.	0·1	0·2	1·1	9·1	7·0	7·0	18·6	14·8	14·0	18·5	11·6	11·5	19·4	13·3	13·3
Trichinopoly.	0·7	1·4	0·4	9·5	8·8	8·8	16·8	13·1	13·1	16·9	11·9	11·8	16·1	11·0	11·0
South.															
Tanjore ..	0·4	0·8	0·6	10·1	7·8	7·8	18·8	14·4	14·4	..	..	..	..	..	..
Pudukottai.	0·9	1·3	‡ 0·2	..	7·8	8·8	..	13·5	13·7	..	14·4	11·8	..	12·8	12·8
Madura ..	0·3	1·3	1·4	10·6	7·2	7·3	18·8	13·8	13·8	*16·8	13·2	12·9	14·5	12·1	12·6
Ramnad ..	0·5	0·8	0·6	12·1	7·1	8·6	14·8	12·0	14·8	16·6	12·8	11·5	13·8	12·4	13·2
Tinnevelly.	0·8	0·8	1·1	10·1	7·7	8·7	16·8	14·1	14·2	14·7	14·3	12·4	13·2	12·3	13·2
West Coast.															
Malabar ..	..	..	1·9	9·4	7·6	17·2	..	..	..	..	..	..	..	..	..
South Canara	..	..	0·7	10·6	8·8	8·8	..	..	..	..	..	..	..	..	..
Travancore..	0·1	0·1	‡ 1·8	..	6·8	8·8	..	..	..	..	..	..	..	..	..
Cochin ..	..	..	‡ 1·4	..	7·2	7·1	..	..	..	..	..	..	..	..	..
Hills.															
The Nilgiris	0·1	0·2	1·6	8·6	7·1	7·1	14·8	11·6	11·8	..	..	..	..	..	..

A.—Agency. L.—Littoral.

* Average of the 10 years ending 1912–1913. † Average of the 5 years ending 1908–1913.

‡ Average of the 20 years ending 1909–1913.

DISTRICT REPORTS.

GANJAM

Water-supply insufficient in parts of one taluk. Surada and Bosselkonda reservoirs 23-45 and 39-95 feet deep respectively. Sowing of gingelly and paddy in progress. Standing crops fair. Harvested sugarcane, horsegram, greengram, ragi and gingelly; cutturn, fair to normal. Pasture generally sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

VIZAGAPATAM.

Water-supply generally sufficient. Transplantation of sugarcane beginning or proceeding. Standing crops thriving. Harvested gingelly, ragi, greengram, chillies and sugarcane; cutturn, poor to normal. Pasture and fodder generally sufficient. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

GODAVARI.

Water-supply insufficient in five taluks and four divisions. Godavari 2·2 feet below anikat; discharge adequate. Ploughing and watering of paddy and gingelly in progress. Standing crops fair. Harvested ragi, cotton, gingelly, sugarcane, chillies, garlic and tobacco; cutturn fair to normal. Pasture scarce except in three taluks and two divisions; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

KISTNA.

Water-supply quite inadequate in most parts of upland. Kistna 2 feet below anikat; discharge almost adequate. Preparing of seedbeds, sowing of gingelly, weeding of paddy, watering sugarcane, gingelly and paddy and manuring in progress. Standing crops fair to good. Harvested gingelly and turmeric; cutturn fair; chillies, tobacco, cotton and sugarcane, fair to normal. Pasture scarce in parts of eleven taluks; fodder insufficient in parts of two taluks. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

GUNTUR.

Water-supply insufficient. Manuring in progress. Standing crops fair. Harvested korra, cumbu, paddy, chillies, pulses, cholam, maize and tobacco; cutturn fair; ragi normal; pasture scarce; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects good.

KURNOOL

Water-supply insufficient except under Kurnool-Cuddapah canal, spring channels, wells and a few tanks. Tungabhadra 3·15 feet below anikat; discharge adequate. Ploughing lands for next season proceeding in parts. Standing crops fair. Harvested ragi, cotton, blackgram and paddy; cutturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good but rinderpest in three taluks. Employment available. Grain-stocks sufficient. Prospects generally fair.

BANGANAPALLE.

Water-supply sufficient. Standing crops good. Pasture not available; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply insufficient except in two taluks. Ploughing, preparing of land for the next season, removing of anti grass and weeding in progress. Standing crops fair. Harvested cotton and white cholam; cutturn fair; sugarcane, fair to normal. Pasture not available; fodder sufficient except in parts of one taluk. Condition of cattle good but rinderpest in parts of two taluks and dermine in parts of one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

SANDUR.

Water-supply sufficient. Ploughing for early crops in progress. Standing crops good. Pasture nil; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient.

ANANTAPUR.

Water-supply insufficient generally. Ploughing for early crops proceeding; planting of sugarcane setts and hoeing in progress in parts. Standing crops fair. Harvested paddy, ragi, cholam, cotton and sugarcane, cutturn fair. Pasture scarce; fodder available except in one taluk. Condition of cattle generally good but rinderpest in two taluks. Employment available. Grain-stocks sufficient. Prospects generally fair.

CUDDAPAH.

Water-supply insufficient in parts. Ploughing, sowing of indigo, korra, cholam and gingelly in progress. Standing crops fair. Harvested paddy, ragi, cotton, turmeric, cholam, korra, horsegram and [illegible]; cutturn fair to normal. Pasture scarty; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

NELLORE.

Water-supply generally insufficient. No flow over Nellore anikut; discharge from the Nellore and Sangam anikuts inadequate. Ploughing going on in parts of one division. Standing crops generally fair to good. Harvested paddy; outturn fair to bumper; ragi, fair to normal; cholam and oil-seeds, bad to normal; horsegram, bad to fair. Pasture generally available; fodder generally sufficient. Condition of cattle generally good, but black-quarter and malignant sore-throat in parts. Employment available. Grain-stocks sufficient. Prospects generally good.

CHINGLEPUT.

Water-supply sufficient. Ploughing, for gingelly and paddy, sowing and weeding of paddy and transplanting of paddy and ragi in progress. Standing crops generally fair. Harvested paddy, ragi and gingelly; outturn fair. Pasture and fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

MADRAS.

Employment available. Grain-stocks sufficient.

SOUTH ARCOT.

Water-supply sufficient except in three taluks. Ploughing, sowing, and weeding of paddy, groundnut, gingelly and ragi and transplanting of paddy and ragi in progress in parts. Standing crops fair except in parts of one taluk where water supply is insufficient. Harvested paddy, sugar cane, groundnut, gingelly and ragi, outturn poor to fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair except in parts of two taluks.

CHITTOOR.

Water-supply generally insufficient. Ploughing for cholam beginning, for ragi and sugarcane proceeding; transplanting of ragi and chillies ending; planting of sugarcane proceeding; weeding of paddy and being proceeding. Standing crops fair. Harvested paddy; outturn poor to normal; ragi, sugarcane, wheat and cholam, poor to fair. Pasture and fodder generally available but scanty. Condition of cattle generally good, but foot and mouth disease and rinderpest in parts. Employment available. Grain-stocks generally sufficient. Prospects generally fair.

NORTH ARCOT.

Water-supply generally insufficient. Ploughing proceeding generally, sowing of paddy weeding and transplanting of paddy and ragi proceeding in parts. Standing crops generally good. Harvested paddy, ragi, cholam, tobacco and sugarcane; outturn poor to normal. Pasture scanty in three divisions and three taluks, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

SALEM.

Water-supply insufficient except in parts of two taluks. Sowing of paddy, ragi and cholam and gingelly and planting of sugarcane proceeding in parts. Standing crops fair. Harvested paddy, ragi and sugarcane; outturn fair to normal; cholam, poor to normal. Pasture sufficient except in three taluks; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

COIMBATORE.

Water-supply generally sufficient except in parts of one taluk and one division. Four feet of water in Cauvery at Erode. Ploughing, manuring, and sowing of cholam and gingelly in progress in parts. Standing crops poor to good. Harvested cotton, sugarcane, plantain and paddy in parts; outturn fair to normal. Pasture not available in parts; fodder scanty. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

TRICHINOPOLY.

Water-supply insufficient. Sowing of cholam and cumbu and transplanting of paddy in progress in parts. Standing crops fair. Harvested paddy in parts; outturn fair to normal. Pasture insufficient; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

TANJORE.

Water-supply insufficient except in two taluks. No flow over Grand Anikut and discharge inadequate. Standing crops generally fair. Harvested paddy, ragi, gingelly and maize in parts, outturn fair. Pasture generally sufficient; fodder available. Condition of cattle generally good, but anthrax in parts of one taluk. Employment available. Grain-stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply sufficient. Cultivation of garden crops in progress in parts. Standing crops fair. Harvested paddy; outturn normal. Pasture and fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects good.

MADURA

Water-supply insufficient except in one taluk. Periyar tunnel closed. Ploughing and sowing of cholam, ragi and cumbu in progress in parts. Standing crops fair but rain required in two taluks. Harvested paddy in parts; outturn fair. Pasture generally sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects generally fair.

RAMNAD.

Water-supply insufficient. Ploughing and sowing of gingelly in progress in parts. Standing crops poor to good. Harvested paddy cumbu and cotton in parts; outturn poor; tobacco fair. Pasture sufficient except in parts; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

TINNEVELLY.

Water-supply sufficient except in parts. No flow over Srivaikuntam anikat, but discharge adequate. Ploughing and sowing of gingelly in progress in parts. Standing crops generally good. Harvest of paddy ending; outturn poor to normal; cotton begun; fair; gingelly in progress; poor. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

MALABAR.

Water-supply insufficient in parts. Pasture scanty; fodder available. Foot and mouth disease in parts of two talukas. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH CANARA.

Water-supply insufficient in parts. Ploughing and sowing of first paddy crop begun in parts. Standing crops fair. Pasture scanty, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply sufficient. Pasture sufficient. Condition of cattle good.

COCHIN.

Water-supply insufficient in parts. Standing dry crops progressing. Pasture and fodder mostly sufficient. Condition of cattle fair.

THE NILGIRIS.

Water-supply sufficient. Pitting, pruning and manuring of main crops and sowing proceeding. Standing crops fair. Harvested tea and coffee; outturn fair. Pasture and fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 11th April 1914.—Rainfall fair to good Carnatic, Circars except Godavari, Central except Chittoor and Coimbatore, South except Tanjore; light or *nil* elsewhere. Standing crops generally fair to good but require rain in parts Madura. Harvests of paddy, dry crops and sugarcane proceeding in parts; outturn fair to normal generally. Sowings of paddy completed in many districts, those of dry crops and planting of sugarcane proceeding normally in parts. Condition of cattle generally good; water-supply insufficient for irrigation in parts of most districts; pasture scanty in many districts but fodder generally sufficient. Prices stationary.

DEPT. OF REV. SECT., SUR., LAND RDS. & AGRI.,
BOARD OF REVENUE, MADRAS,
14th April 1914.

T. RAGHAVIAH,
Secretary.

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Part III.—Proceedings of the Imperial Legislature.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, and 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 17th March 1914.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.B., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., I.S.O., Viceroy and Governor General, *presiding*, and 60 Members, of whom 52 were Additional Members.

STATEMENTS LAID ON THE TABLE.

The Hon'ble Sir WILLIAM MEYER:—"My Lord, in replying on the 17th September last to a question asked by the Hon'ble Babu Surendra Nath Banerjea, I promised to give him certain further information when it became available. It is now available, and I beg to lay it * on the table."

The Hon'ble Sir ROBERT CARLYLE:—"My Lord, I lay on the table the papers † showing the measures taken in the various major provinces and in the Army for the

* *Vide* Appendix A.

† Not published with these Proceedings.

storage of hay in the manner referred to in paragraph 219 of the Report of the Famine Commission of 1901, which I promised in the reply given by me to the question asked by the Hon'ble Raja Kushal Pal Singh at the meeting of the Legislative Council held on the 9th January 1914."

QUESTIONS AND ANSWERS.

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

1. "(*a*) Has the attention of the Government been drawn to an article which appeared in the *Tribune* of the 1st January 1914, referring to a recent decision of the Bombay Government in the matter of the licensing of a liquor shop in Poona as being contrary to the declared policy of the Government of India on the subject?

"(*b*) Have the Government of India made any inquiry into the allegations contained in the article, and, if so, will they be pleased to state whether the action of the local authorities in the case referred to was in accord with the declared policy of the Government of India?"

The Hon'ble Mr. CLARK replied:—

"(*a*) The answer is in the affirmative.

"(*b*) The Government of India have inquired into the matter and find that a country liquor shop previously existed at Ghoda but that it was closed some years ago. It now appears, however, that there are a number of persons in the locality who are in the habit of taking liquor and that the nearest shops are 10 or 15 miles away and not easily accessible owing to the nature of the intervening country. There have been indications that the local demand is being met by illicit manufacture and sale. After careful consideration of the circumstances of the case the local revenue authorities decided to re-open the shop; and their action has been upheld by the Government of Bombay, on the ground that it is in accord with the declared policy of the Government of India as summarised in their Excise Resolution of the 7th September 1905. In that Resolution, while it is expressly laid down that all considerations of revenue must be absolutely subordinated to the promotion of temperance, the Government of India declare that they have no desire to interfere with the habits of those who use alcohol in moderation, and call attention to the danger and deleterious results of stimulating illicit production by excessive taxation or excessive restriction of the use of liquor shops."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

2. "(*a*) Is it a fact that, on the 28th October last, a deputation of the Chairmen of the Indian Railway Companies waited upon the Secretary of State for India in connection with the relations between those Companies and the Government of India?

"(*b*) If so, does Government propose to lay on the table all papers in its possession, if any, connected with the deputation?

"(*c*) Has any correspondence on the subject passed between the Secretary of State for India in Council and the Government of India?

"(*d*) If there be any correspondence, does Government propose to publish it?"

The Hon'ble Mr. CLARK replied:—

"The answer to the first part of the question is in the affirmative.

"The Secretary of State has not authorised the publication of the proceedings and in these circumstances Government do not propose to lay on the table papers or correspondence relating to the deputation."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

3. "(*a*) Has the attention of Government been drawn to the remarks made by the retiring Chairman at the last annual meeting of the Bombay Chamber of Commerce, recommending a continuous Session of this Council in September in Simla, for the disposal of commercial and financial Bills?

"(*b*) Has the point raised been considered by Government, and, if so, with what result?"

The Hon'ble Sir ALI IMAM replied:—

"(*a*) The attention of the Government has been drawn to the remarks referred to.

"(*b*) The point has received the attention of Government, but it appears to them premature at present to consider the expediency of increasing the amount of legislative business to be transacted at Simla."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

4. "Has the suggestion made by Mr. Marshall Reid, Chairman of the Bombay Chamber of Commerce, in connection with the question of raising in India some portion of the capital required for railway development, to the effect that Railway Companies should in the first instance issue 4 per cent. rupee debentures and then borrow in the London market only so much of the capital as is not subscribed here, been brought to the notice of Government?

"If so, has the suggestion been considered by Government and, if so, what action, if any, do they propose to take thereon?"

The Hon'ble Mr. CLARK replied:—

"A similar suggestion has been under the consideration of the Government of India in connection with a proposal made to them by an Indian Railway Company for raising a large 4 per cent. debenture loan in India.

"The Government of India were unable to agree to the proposal as, in their opinion, it would have prejudicially affected the annual borrowings both of Government itself and of Port Trusts, Municipalities and other similar bodies."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

6. "(*a*) Is there any truth in the newspaper report that the Punjab Government have entered into a ten-year contract with a London syndicate, granting to them the monopoly of cement manufacture within the Punjab?

"(*b*) If so, is the action consistent with the economic policy of this Government?

"(*c*) Has the action been sanctioned by this Government?

"(*d*) Does Government propose to lay on the table all the papers relating to the subject?"

The Hon'ble Mr. CLARK replied:—

"The report referred to by the Hon'ble Member is not correct in all particulars. The facts are briefly as follows:—

'The Government of the Punjab has entered into a ten-year agreement with the Kashmir Iron Mines and Power Syndicate, Limited, for the manufacture and sale by it to the Local Government of Portland and other cements, limes and plasters. The Syndicate is bound to erect a factory at or near Dandot for the manufacture of cement. The Government of the Punjab has undertaken to buy from the Syndicate during the currency of the agreement all the cements, limes, except unslaked white lime, which it may require for all Government works and works carried out by Government on behalf of Municipalities and local bodies. The contract fixes the maximum prices which are to be paid for articles purchased from the Syndicate. The rates prescribed are considerably below the prices at present paid by the Local Government, but the precaution has been taken to provide that if at any time the prices exceed the fair market rates, they are to be reduced accordingly. The Local Government has also agreed to grant to the Syndicate the exclusive right, during the period of the agreement to extract marl, shales, clays, loams, lime and sand stones or other rocks from all land belonging to the Local Government in the Dandot plateau. It has further stipulated that it will refrain during the currency of the agreement, from selling, leasing or allotting any Government land, and from granting any concession throughout the Punjab to any other person, for the purpose of manufacturing Portland cement.'

"(*b*) and (*c*). The Government of India have approved the agreement which is not inconsistent with the general policy observed by them. In the case of a nascent industry, they are not opposed to the grant of special concessions or to other special arrangements in order to enable a pioneer venture to tide over the difficulties which may beset it in its initial stage. The manufacture of cement has not hitherto been undertaken in the Punjab, and no other Company has made proposals for the local manufacture of this article. The high rates charged for cement imported into the province have been a very serious obstacle to important local engineering works, and, in particular, to the lining of canals. The Local Government consider that the arrangement made with the Kashmir Iron Mines and Power Syndicate will greatly benefit the province in many ways by providing an ample supply of cement at reasonable rates.

"(*d*) The Government of India do not propose to lay the papers on the table."

The Hon'ble Mr. MONTEATH asked:—

6. "(*a*) Has Government any information whether tea which is unfit for human consumption is sold in the bazaars in the presidency towns and elsewhere in India? If so, are any steps being taken or contemplated to prevent the sale of such tea?

"(*b*) If not, does Government propose to make inquiries, with a view to ascertaining whether the evil referred to exists and, if necessary, to consider measures to curtail it?"

The Hon'ble Mr. CLARK replied:—

"Government have no information regarding the sale of tea unfit for human consumption. Inquiries on the subject will be made from Local Governments."

The Hon'ble Mr. MONTEATH asked:—

7. "(*a*) Is it a fact that there has been serious delay in the transmission of food supplies, goods and parcels to stations in the Jalpaiguri and Darjeeling districts by the Eastern Bengal State Railway?

"(*b*) Have any complaints been made to Government on the subject by local inhabitants and Associations, and, if so, will Government be pleased to state what steps (if any) it is taking in the matter?

"(*c*) If the answer to question (*a*) is in the affirmative, do Government propose to cause inquiries to be made into the causes of the delay, with a view to effecting an early improvement?"

The Hon'ble Mr. CLARK replied:—

"It is the case that there has been serious delay in the transmission of food supplies, goods and parcels to stations in the Jalpaiguri and Darjeeling districts by the Eastern Bengal State Railway and complaints have been made to Government on the subject.

"The causes of the delay are that the Eastern Bengal Railway has had to deal with more traffic than it can handle, but very important works are in course of construction, which will largely increase the traffic capacity of the line. The opening of the

Sara Bridge will remove the block which constantly occurs owing to the present necessity of transhipping at Sara all goods destined for places north of the Ganges. The broad gauge line from Sara to Santahar will also soon be ready for opening to traffic; and this too will afford considerable relief. Moreover, arrangements are in hand for building the Mokameh and Santahar chord, which will reduce the heavy traffic that now has to travel via Santahar and Parbatipur towards Katihar.

In these circumstances Government does not propose to cause inquiries to be made into the causes of delay, as they are well known and action is being taken to remove them."

The Hon'ble Mr. HAYWARD asked:—

8. "Will the Government be pleased to lay on the table a statement showing:—

(1) The number of Municipalities in Bengal, Bihar, the United Provinces, the Punjab, the Central Provinces, Bombay and Madras.

(2) The number of Municipalities in each of the aforesaid Provinces where the Chairmen are elected and where they are nominated by Government, Province by Province?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"A statement * containing the information required by the Hon'ble Member is laid on the table."

The Hon'ble Mr. RAYANINGAR asked:—

9. "Has Government any information as to whether pauperism is increasing in India? If so, does it propose to inquire into its causes and the means of checking it?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"No statistics on the subject are available and the Government of India doubt whether any useful purpose would be served by an inquiry of the kind indicated."

The Hon'ble Mr. RAYANINGAR asked:—

10. "Has Government received any complaint from any Local Government about the inefficiency of the subordinate staff in the Provincial Agricultural Departments, and, if so, will Government be pleased to state what action it proposes to take in the matter?"

The Hon'ble Sir ROBERT CARLYLE replied:—

"The Government of India have recently received proposals from the Government of Bihar and Orissa for strengthening the subordinate staff in that province in connection with a general scheme for the reorganization of the Agricultural staff of the Province, and the matter is under the consideration of the Government of India. The Government of India have not recently received complaints regarding the strength of the subordinate staff from any other Province and, as it is ordinarily within the competence of the Local Governments to sanction increases of such staff, they do not propose to take any action in the matter."

The Hon'ble RAJA JAI CHAND asked:—

11. "(*a*) Is it a fact that a new regulator and sluice above 'Harki Pawri' at Hardwar is now under construction?

"(*b*) Is it a fact that the said 'Harki Pawri' is a sacred Hindu bathing place to which pilgrims resort in large numbers? Is it also a fact that for the convenience of the pilgrims there is a line of *havelies* with bathing ghats from 'Harki Powri' up to the temple known as 'Kangra Temple,' and that the current of the Ganges has hitherto supplied water for bathing purposes at these bathing ghats?

"(*c*) Has the Government considered whether the probable effect of the proposed works will be the disappearance of the current of the Ganges from some of the said *havelies* and temple and, if so, does Government propose so to direct the construction of the sluice that a supply of sufficient water for bathing purposes is allowed to run along by the ghats as before?

The Hon'ble Sir ROBERT CARLYLE replied:—

"The answer to the first part of the question is in the affirmative. The Government of India have no particular information about the line of *havelies* and the Kangra temple mentioned, but special arrangements are being made to furnish a supply of water at all times to the bathing ghats at Hardwar."

The Hon'ble MAHARAJA RANAJIT SINHA OF NABHA asked:—

12. "With reference to the reply given by the Hon'ble Sir William Meyer in reply to my question asked at the meeting of the Council held on the 4th February 1914, regarding Jogendranath Dey of the Accountant General's Office, Bengal, I beg to inquire if the Government purpose to alter the order of 'dismissal' to one of 'removal' in his case?"

The Hon'ble Sir WILLIAM MEYER replied:—

"The Government have no proposals regarding this individual under their consideration."

THE REPEALING AND AMENDING BILL.

The Hon'ble Sir ALI IMAM:—"I beg to move that the Report of the Select Committee on the Bill to amend certain enactments and to repeal certain other enactments be taken into consideration."

The motion was put and agreed to.

* Vide Appendix B.

The Hon'ble Mr. MADHU SUDAN DAS moved that in the Second Schedule, in all instances where it is proposed to repeal them, the words 'and it shall come into force at once' be not repealed. He said:—"My Lord, the amendment I propose refers to certain Acts which are to be found at page 5 of the Bill. When the Hon'ble Law Member introduced this Bill into the Council he remarked that it was in compliance with a practice of this Council, to use his words 'to remove dead matter from the Statute-book every ten years', that he introduced the Bill. But an examination of the Bill shows that he has not only proposed to remove dead matter during the last ten years but also that he has proposed to remove all Acts which have become obsolete during the last 80 years. For the care and attention which a work of this nature involves we are all thankful to the Hon'ble Law Member. I am happy to say that the arduous task undertaken by him has been carried through with success.

"The clauses which it is proposed to repeal are to be found at page 5 and refer to certain enactments, the first of which was passed in 1876 and the last in 1882, covering a period of 6 years. Now, on referring to the explanation which is to be found at paragraph 3 of the Select Committee's Report, it will be seen that they say 'We may explain, as there appears to be some misapprehension on the point, that only those commencement clauses have been repealed which provide that the Acts shall come into force either at once or on the passing thereof'. I find on referring to the Acts that Act XX of 1876 is an Act in which these words occur 'and it shall come into force at once' and yet that is not included in the Bill. Act XIV of 1879 also contains those words. That is not included in the Bill. All these Acts have these words 'It shall come into force at once', not only these but this is true of Act II of 1881, Act XI of 1881; so it seems that it has been thought proper to remove this clause in some cases and to leave it in others. Why it has been so, no reason has been given. It seems the same has been done with regard to the second clause, which is that the 'Act shall come into force on the passing thereof'. As regards 'passing thereof' it will be found that Act XI of 1879 says that it shall come into force on the passing thereof, but that is not included in the Bill. The same is true of Act III of 1878. So this statement in the Report of the Select Committee that it is proposed to remove all clauses which contain the words 'shall come into force at once or on the passing thereof' is not justified. I have only examined the Acts which were passed during these six years; but if it were possible to examine all the Acts which were passed during the 80 years—the period covered by the Bill,—I am sure there will be many more to which these remarks of the Select Committee would not apply. As I have said already, why this period was selected is not clear, and why, having selected this period, some of the Acts which came into force either at once or on the passing thereof have been excluded and others included, nothing is stated.

"Then they say—

'In such cases, the date of the commencement of the Act is always printed at the top immediately above the title, for convenience of reference, in the copies of Acts issued by Government.'

"I have in my hand a copy of an Act which was published by Government and there is nothing to show the date when the Act was passed. I refer to Act I of 1910.

"What is above the title is 'Received the assent of the Governor General on February 9th, 1910'. Now, these words are to be found in every Act. That does not show the date on which the Act was passed. The Act is passed by the Legislative Council and His Excellency assents to it by virtue of his being the supreme executive authority in the British Indian Empire. The Legislative Council brings the Act into force, and the assent of the executive authority means that the Act is to be enforced and administered with the aid of the administrative machinery. Let us take the example of Act XVIII of 1879. That is the Legal Practitioners Act; it received the assent of the Governor General on 29th October 1879; but the Act says 'This Act shall be called the Legal Practitioners Act and shall come into force on the first day of January 1880'. That shows that the Act did not come into force necessarily on the day it received the assent of the Governor General. If we suppose that, then we are driven to the logical consequence that the assent of the Governor General virtually repealed the commencement clause in the Act itself; and certainly nothing would warrant such an interpretation. In some cases the Act distinctly says that it shall come into force on the passing thereof; that is on its being passed in the Legislative Council. In such cases when the Governor General's assent is given after the passing, the assent has a retrospective effect. Act IX of 1910 shows that it received the assent of the Governor General on the 18th March, whereas in the body of the Act the commencement clause says 'that it shall come into force on such date as the Governor General may by notification in the *Gazette of India* direct in this behalf'. The same is to be found in Act X of 1910. Let us take again Act VI of 1879. What does that show? Act VI of 1879 says 'This Act may be called the Elephants Preservation Act, and the Local Government may, with the previous sanction of the Governor General in Council, extend it to any other local area by notification in the local official gazette. So far as regards the power to make declarations and rules it shall come into force on the passing thereof; in other respects it shall come into force on the 1st day of April 1879'. So there are, if I may use such an expression, two kinds of vitality given to the Act.

"Then, they say in the Select Committee's Report that they have been following precedent. It has always been the precedent. I submit, My Lord, it is just the reverse. If the precedent were that these words should be removed from all these Acts which are to be found at the bottom of page 5 of the Bill, then these Acts have survived two of these decennial revisions; and the practice therefore would show that these should not be removed, as they have not been removed on two previous occasions. Then we find there is always in every Act a commencement clause; and the General Clauses Act speaks of a commencement clause. The General Clauses Act, section 3, clause 12, says "Commencement' used with reference to an Act or Regulation shall mean the date on which the Act or Regulation comes into force". The very words 'comes into force' are used Here we have the actual commencement in the body of the Act, the clause showing as to when it should come into force, and then we have the General Clauses Act saying what 'comes into force' means; and, consequently, I submit, My Lord, that it would not do to say that the words printed at the top of the title showing the date on which the Act received the assent of the Governor General should be considered as the date when the Act comes into force.

"Then reference has been made to copies of the Act printed by Government. The Government printer is not authorised by legislation. We all know that printers have attained the sobriquet of angels; but they have not been angels of the most desirable type, and consequently this responsibility should not be delegated to the printer without any authority of any Act or legislative enactment. Supposing that were possible, then what becomes of the Acts which the public have bought, copies of which were not printed by Government? I do not think that any executive authority can, contrary to what has been the practice hitherto, issue an order to the printing department to publish on the top of every Act the date on which it was passed in the Council. Supposing it were possible to do it; what have the public done that they should lose the use of the enactments which they have bought and which were printed by private men? These clauses have been here for 20 or 30 years, and even if they were dead, they were quite innocuous. I suppose they did not take much space in the Statute-book; and the date when an Act comes into force is very often important; because the Act actually extinguishes a right or brings into existence that right, and before we remove it we have to consider whether it is desirable at all in the interests of the public to remove these expressions which have been in the Statute-book for so long a time. I hope the Hon'ble the Law Member will remember that there arise great many difficulties where there was want of precision in any legislative enactment; as a professional lawyer, this he must have experienced; it is highly desirable that there should not be anything which is likely to bring about an anomaly; and the anomaly will be greater here, because while these words are removed from certain Acts, they are allowed to stand in certain other Acts.

"As a matter of fact in the case of some Acts they have been removed and in the case of other Acts they have been allowed to stand. On these grounds, My Lord, I hope sincerely that the Hon'ble Member will see his way to accept the amendment."

The Hon'ble SIR ALI IMAM —"My Lord, I have listened to the speech of the Hon'ble Mr. Das with considerable interest; the interest in the present case was enhanced by the consideration that the Bill that is before the Council happens to be a Bill that is usually handed over to experts. Hon'ble Members who are occupied with more important themes hardly ever care very minutely to look at a Bill of this kind. So, My Lord, I felt that there was at least in this Council one Hon'ble Member who had a disposition to share the interest that I took in this Bill. The second ground for finding myself deeply interested in the speech of the Hon'ble Member was that the keenness displayed by him today was not exhibited during the Committee stages of this Bill. Although we took good care to put the Hon'ble Member on that Committee in the sole hope that in the place where we discuss these things with less restraint we might have benefited by the advice given by him. Of that however I was wholly deprived, as the Hon'ble Member did not favour the Committee with his presence on a single occasion. Now, My Lord, I find that the Hon'ble Member has been good enough to compliment me on the laborious task that lay before me, my able Secretary, and I may also mention my Deputy Secretary Mr. Maddiman and my Legal Assistant My Hon'ble friend's appreciative reference to our work I accept with gratitude. But although I feel that he has been actuated by a keen desire to see that no wrong is done, it appears to me that the Hon'ble Member is labouring under a misapprehension as regards the criticisms he has offered on the Bill as amended in Select Committee. He has been at pains to quote a large number of instances from various enactments showing how these enactments have dealt with what has been for many years called a commencement clause. He has advanced arguments showing that the deletion of the commencement clause in various enactments mentioned in the Schedule of the Bill might result in great disaster. I wholly disagree with him and I should like to say so far as the history of commencement clauses is concerned, that this was very largely affected by what happened in 1897 when the General Clauses Act was passed Before that we had not so to speak any legal directions as regards commencement clauses. That Act for the first time remedied the defect. It was in this way, prior to that Act it was always necessary to specify the date of the commencement of an Act in the Act itself, as there was no general provision laying the law as to the time when Acts were to come into operation in the absence

of a specific date. As I have said before the defect was remedied by the General Clauses Act of 1897. Section 5 of that Act provides that 'when any Act of the Governor General in Council is not expressed to come into operation on a particular day then it shall come into operation on the day on which it received the assent of the Governor General'. That is as soon as it becomes law. For that reason since then we have found that it is no longer necessary to insert a commencement clause when the intention is that the Act shall come into force at once. I invite the Hon'ble Member's attention to section 5. The moment His Excellency the Governor General has given his assent to a Bill it becomes law. It, is therefore wholly unnecessary that we should put a commencement clause in this fashion. In this connection I would also like to place before the Hon'ble Member the fact that the Select Committee went into this matter very carefully, the deletion has been with the intention solely to remove language that was no more required. This course adopted by the Select Committee is not one that may be regarded as a departure, for the simple reason that this is the course that was followed when the last Repealing Act was passed through this Council. I may also invite the attention of the Hon'ble Member to the fact that the practice that has been followed by the Committee is one that has received legislative sanction in England, and obviously the matter is not really one of policy but of art and so far as that is concerned perhaps I and the rest of the Members of the Committee have not been quite unwise in following what after mature consideration by experts is considered to be the right thing in England. I would draw attention to the Statute Law and Revision Act of 1898. I could quote Acts that are replete with instances of the same kind as we have attempted here. There is further consideration that might set the apprehensions of the Hon'ble Member at rest.

"Under the provisions of the General Clauses Act the repeal of the words removed by us does not affect the Acts dealt with. I invite the attention of the Hon'ble Member to clause 6 (*b*) of the General Clauses Act. So as a matter of fact when we are attempting to remove what we have described as dead matter, we are not cutting off any live part from the Statute. The removal first of all is justified on the ground that after the General Clauses Act it is useless to have it. If the Hon'ble Member has any apprehension that the excision of these words would in any way affect the Act, he has, as I have pointed out, again a second protection given to him by clause 6 (*b*) of the General Clauses Act. Therefore I invite the Hon'ble Member's attention to that Act and I feel persuaded that after he has examined the last section that I have quoted, he will feel more at ease in regard to what is being done.

"The Hon'ble Member has referred to certain other enactments that have not been mentioned in this schedule. Strictly speaking, as a matter of technical construction of the amendment, I would urge that those enactments are not before the Council, and that we are confined to the consideration as to whether the particular enactments mentioned in this schedule have been rightly dealt with by the Committee in determining to excise those words to which the Hon'ble Member attaches importance and which he thinks ought not to be cut out of the various Acts. Therefore it is not my intention to go into this part of his criticism. I do not claim any infallibility on the part of myself and my department. It is quite possible that an Act may have escaped our scrutiny, though I do not admit that such is the case, but so far as that goes I should be very grateful to the Hon'ble Member if, during his present stay in Delhi, he could spare a few minutes to come into my room and place before me any suggestions that may strike him in the same connection.

"The Hon'ble Member will also, perhaps, remember that we have a certain amount of difficulty in dealing with Acts that affect the provinces. We have, as a matter of fact, dealt only with those Acts that were passed by as as Government of India Acts and he will also see that in being careful in the selection of such Acts as needed amendment we have had considerations not only of the kind that the Hon'ble Member urged, but various other considerations. It seems to me that after all the excision of these words does not in any way affect either the point as to the coming in force of the Act itself or the duration of the Act. Under these circumstances, perhaps, the Hon'ble Member might reconsider these points and not feel quite disposed to press this amendment. If he presses, I fear that on behalf of the Government of India it would be my duty to oppose it, because I think that these matters are dead, they do not require to be kept on these Acts, and when we make a revision of this kind we are careful to reduce as much as we can our statutes to the necessary limits. In these circumstances I regret that if the Hon'ble Member still presses his amendment I shall have to oppose it."

The amendment was put and negatived.

The Hon'ble Mr. MADU SUDAN DAS.—"I do not think, My Lord, that I shall press the alternative amendment."

His Excellency the PRESIDENT:—"The amendment is, by permission, withdrawn."

The Hon'ble Sir ALI IMAM:—"My Lord, I now move that the Bill as amended be passed."

The motion was put and agreed to.

THE INDIAN CRIMINAL LAW AND PROCEDURE (AMENDMENT) BILL.

The Hon'ble Sir REGINALD CRADDOCK.—"My Lord, I beg to present the Report of the Select Committee on the Bill to amend the Indian Penal Code and the Code of

Criminal Procedure, 1898. This is the Bill which deals with the better protection of minors. I do not propose at this stage to make any statement on the Report of the Select Committee, because I propose to-morrow, with your Excellency's permission, to make a further motion regarding it."

THE INDIAN COMPANIES (AMENDMENT) BILL.

The Hon'ble Mr. CLARK :—" My Lord, I move that the Report of the Select Committee on the Bill to amend the Indian Companies Act, 1913, be taken into consideration."

The motion was put and agreed to.

The Hon'ble Mr. PANDIT :—" My Lord, I beg to move the first amendment which stands in my name. I beg to move that the words 'registered after the commencement of this Act' may be deleted from clause 83A.

" My Lord, the recent Company legislation was introduced into this Council in March 1912, and the aim of that legislation was described to be the assimilation of the law with regard to Companies obtaining in this country, as far as possible, to the law of England, because considerable changes had been introduced in English Company Law during the thirty years that had elapsed since the Indian Companies Act of 1882 was passed and it was deemed necessary to revise our legislation on the subject. In doing so the Statement of Objects and Reasons declared that the legislature was not going to follow slavishly the English Companies Law inasmuch as where local circumstances demanded a modification in substance it was necessary to make those modifications for the purposes of Companies in this country. The Hon'ble Mr. Clark, when he introduced that Bill, also pointed out that there were certain matters which were still under consideration, and with regard to which some practical suggestions, if they were available, would require to be incorporated in the provisions. These related principally to Banks and to the internal management of companies which were managed by Managing Agents.

" When, after opinions had been collected upon this legislative measure, it was found that there was also a mass of opinion on the latter question which I have mentioned. On the 27th of January last year, the Hon'ble Mr. Clark, in asking that the Bill should be referred to a Select Committee, pointed out the advisability of incorporating the provisions dealing with companies managed by Managing Agents and they were also committed to the Select Committee for consideration. The provisions were forthwith circulated in the country and opinions were called for and when received they were discussed in Select Committee. The Select Committee unanimously agreed as to the unity and the necessity of these most important provisions which were embodied in five clauses and recommended that, as objection was taken in some quarters that they had not been formally circulated to the country, they should be so circulated and should be enacted later on. My Lord, that Select Committee was composed, as your Lordship knows, of influential representatives of commerce as well as of the various Provincial Governments and the non-official public at large, and this unanimous decision of the Select Committee will have an important bearing upon the question.

" My Lord, the amendment which I move relates to one only of the members of the family of five clauses which was left behind. The Hon'ble Mr. Clark, after embodying these clauses in a Bill which was published on the 18th of April last year, went over to various commercial centres and consulted the various interests concerned, and after obtaining the opinions of various Provincial Governments and other bodies to whom the Bill was circulated, was in a position to remark, when moving this year that the Bill should be referred to a Select Committee, that the Bill had received a very large measure of support.

" My Lord, the Select Committee that dealt with these provisions went into the whole question at a meeting and have come to the conclusion that, with regard to companies that may be registered after the commencement of the Act, there shall be at least two Directors for every Company. I contend, My Lord, that that is an important concession of principle which will have an important bearing upon the amendment that I propose. There are only two ways, My Lord, in which the question can be looked at, one being that the investors and others should be left free to deal as they like, and so long as they enter upon any business knowing full well how that business is being managed, so long as they know full well, for example, that the control of that business is entirely in the hands of one person, there is no need for the Legislature to interfere with their freedom. That is one point of view. The other point of view is that, allowing a certain amount of importance to this principle of freedom of contract, yet as the great bulk of the investing public are not alive to their interests and require protection at the hands of the State, the State should provide by legislation against any management which would be probably or even possibly to the detriment of that great body of investors. This latter is the principle which apparently has been adopted by the Select Committee in recommending that with regard to future companies there shall be at least two Directors. Now, My Lord, if that is so in regard to future companies, on what principle can it be contended that the same measure of protection ought not to be afforded to shareholders and investors in companies already in existence?

" I am not oblivious, My Lord, to the enormous importance of the principle of not disturbing vested interests, but, My Lord, the principle of vested interests has already

been invaded by the legislation which we passed last year and there are several provisions in that enactment wherein that principle has not been recognized to the full. Moreover, by this amendment, My Lord, it is not sought to disturb any vested interests. I am aware that it is the opinion of many gentlemen who have a large interest in any company either as managing agents or promoters that inasmuch as when they promoted these concerns they laid out a considerable amount of money on the full assurance that their management would continue undisturbed and that their interests would not be prejudiced by reason of any amendment of the Articles of Association, there is no justification for a change in the law which would in any way jeopardise their position. This clause, however, merely asks that there should be at least two Directors; it does not disturb whatever contracts there might have been entered into between the company and any private individual—a shareholder or Managing Agent. Your Excellency no doubt knows that by the Companies Law we have passed, it has not been provided that the Directors shall have absolute control over the management of the concerns of the company. There are only certain duties and rights which have been laid and conferred upon them by the Companies Law, and if this amendment is accepted, it will only relate to them and will not in any way revolutionise the management of those concerns.

"My Lord, when these provisions were circulated to the country, the opinions of all commercial, official and non-official bodies consulted in India were, I may say, unanimously and not merely very generally, as the Hon'ble Member in charge of the Department of Commerce and Industry thought, in favour of them. The Madras Chamber of Commerce had no objection to offer; the Bombay Chamber of Commerce, recognising the importance of having a directorate, concurred in the view as to the necessity of introducing such a provision as this. The Upper India Chamber of Commerce, the Punjab Chamber of Commerce and the various other Chambers of Commerce and Trades and Mercantile Associations as well as business men were all unanimously in favour of it. Even the Bengal Chamber of Commerce, which has more often shown a disposition to hamper this legislation than to assist its passage, was of opinion at first that it was necessary and salutary to provide in the way in which clause 83A of the Bill as it originally stood had provided. Indeed, as the Hon'ble Mr. Clark said last year, this very valuable suggestion was made by that Chamber. Suddenly, however, even after its opinion of September last on these clauses wherein it sought exemption only for companies licensed under section 26 of the Act, that Chamber reeled from its position, and the objection which was put forward was by no means convincing. The Local Government carefully considered the matter and came to the conclusion that it was not necessary to modify the clause. The Hon'ble Mr. Monteath, who has represented that Chamber on this Council, when he delivered his presidential address at the last annual meeting of the Bengal Chamber of Commerce, did not raise any objection to this provision nor had he formally sent in any amendment to it during the Select Committee stage. He confined his criticisms and amendments wholly to clause 83C of the Bill. In this state of things, My Lord, I consider that there is no justification for dropping the original provisions of the Bill as they existed and for excluding from the operation of this clause companies already in existence.

"It is urged that the companies which would be affected by this provision would be small companies whose capital is not more than, let us say, 5 lakhs of rupees and on whom it would be a great burden to have to provide for more Directors than one, because Directors will have to be paid and that will entail a heavy cost in the management of the concern and prevent its economical management.

"My Lord, it will be seen that I do not touch that part of clause 83A which exempts private companies from the operation of that clause, and the definition of private companies given is that a company which has not more than 50 persons as its members and which restricts the transfer of its shares and prohibits invitation to the public to subscribe to its shares or debentures is a private company while it continues to fulfil these conditions. If these companies which have a small capital of 5 lakhs of rupees are mainly composed of a small number of persons, not exceeding 50, they will not be touched by the amendment which I move. If, on the other hand, the number of shareholders is much larger, or the shares are transferable and the shareholders are a constantly changing body, I do not see on what principle it can be argued that an extensive number of shareholders or a constantly changing body of proprietors should not receive the protection which is given to shareholders of other companies, even if the company's capital may not be as large as that of other companies. My Lord, the principle of joint stock companies which involves the contribution of capital by a large number of persons necessarily involves and ought to involve the correlated principle of a share being allowed to their representatives in the management and control of the business. It is inconsistent with the management of one single individual; for, however confiding the public may be, it is necessary that they should have some powers of control and check; and it is in furtherance of that principle, My Lord, that I move this amendment.

"In the Companies Act, in the interpretation clause, it is provided in the definition of the term 'Director' that even where there is no director so described any person who manages or holds a position similar to that will for the purposes of the Act be included in the term 'Director.' That will make it obligatory for every individual holding that position to fulfil all the responsibilities of a director, but it will not necessarily make

the position of the manager or Managing Agent exactly the same as that of a director. The Hon'ble Mr. Clark, when he moved that these clauses should be introduced, pointedly drew attention to the difference that existed between the position of managing agents and directors and the Hon'ble Member pointed out that although a managing agent by reason of the definition to which I have referred may come within the category of a director, yet his position is not exactly analogous to that of a director as it is understood in England, because in England a director cannot place himself in a position where his interests might be prejudicial to those of his company. Therefore, it is necessary that even where there may be in the position of managers a larger number of persons than one, they should have their position definitely assimilated to that of directors, and there should be at least two directors in a company. It will be seen that the third amendment standing in my name gives existing companies a year's grace to comply with the clause as it would be if amended as I propose.

"My Lord, these are the only observations which I propose to offer at the present stage. It is a very small amendment which I am moving and I feel sure that Hon'ble Members of the Council who have followed the course of this piece of legislation will see the necessity for introducing this amendment and will accept it."

The Hon'ble Sir Ibrahim Rahimtoola:—"My Lord, the amendment which the Hon'ble Member has put before the Council deals with a simple question of principle. The Select Committee recognises that it is essentially necessary to lay down that there shall be directors of joint stock companies. This is one of the recommendations now before the Council for consideration. If it is admitted that directors for joint stock companies are essentially necessary, then there appears to me no reason why existing companies, not having directors, should not be brought under the operation of that law. The question really is whether it is necessary that there should be directors or not. The legislature is going to lay down that there shall be directors. Therefore, it obviously follows that there should be directors for all companies including those which are now in existence and have no directors. I can quite understand that, as this law is going to come into operation on the 1st of April next, there may be some difficulty for existing companies to arrange for the appointment of directors within the time available. In the Select Committee I stated that we would be quite willing to allow ample time, even to the extent of three years, to existing companies to fall in line with this provision. It appears to me, My Lord, that when this Legislative Council deliberately lays down that there shall be directors for all joint stock companies, the exemption of existing companies, in perpetuity, can hardly be justifiable. For these reasons, My Lord, though I am perfectly willing to give ample time to existing companies without directors to make arrangements for having a Board of Directors, I think the principle underlying the amendment ought to be accepted by this Council."

The Hon'ble Mr. Clark:—"There seems a tendency to hold that because these clauses were considered in Committee last year, further modifications of any substance should not have been made in spite of their having been circulated in the meantime. I shall have more to say on this point in dealing with the next amendment, but this much I may say at once. Hon'ble Members may quite reasonably argue that in the period last year between the time when these clauses were brought to public notice and the end of the session, there was plenty of scope for a full expression of commercial opinion upon them; but I would submit that, merely because for various reasons we did not then obtain that full expression, we are not entitled now to ignore the considerations which have since been put before Government and the Select Committee by representatives of commerce in India. It has been urged on Government in Committee that considerable expense and hardship would be caused to certain small companies which are already in existence, if they have to provide themselves with directors. This point was not put before the Select Committee last year, and I do not think that Government can be blamed for having overlooked the possibility, since the original recommendation in favour of a compulsory directorate came from the Bengal Chamber of Commerce and that Chamber did not at that time press for the exemption. But it appears now that there are a considerable number of small companies registered in India, whose shares are mainly held at home, to whom the fulfilment of this provision will be a matter of considerable difficulty. Not only would there be the expense involved in a directorate which would fall in a heavy proportion on smaller companies, but in some cases there would even be difficulty about the statutory directors in India acquiring the necessary number of qualifying shares. The case therefore seems one which may fairly be met by an exemption. The argument that what is good for a new company must be good for an existing company can be pushed too far. We have to recognise that certain companies have been formed on the existing system, and at a time when there was no reason to anticipate a change in the law; and those circumstances in fairness deserve to be taken into consideration. This has been done, following the English precedent, in several provisions of the main Companies Act, which are applicable only to companies formed after the Act comes into operation.

"The Hon'ble Mr. Pandit has suggested that such small companies might turn themselves into private companies, and thus get exempted. Private companies, however, may not have more than 50 members, and though these companies are undoubtedly small, we are not in a position to say whether the majority of them would have less than 50

members. But another qualification for private companies is that the shares must not be dealt with in the public market, and it is very doubtful whether these companies would come within this exemption. This is therefore a case which ought to be met by an exemption. The matter was fully discussed by the Select Committee, the majority of whom agreed that it was a fair case to be met. It must be remembered that we are legislating for the future as well as for the present. Company formation in India is increasing by leaps and bounds, a very large number of new companies are formed every year, and these will come under the provisions of the Bill, but it is fair that we should avoid placing any undue burden on existing companies. I therefore cannot accept the amendment."

The Hon'ble Mr. PANDIT:—"My Lord, I am very much disappointed to find that the Hon'ble Mr. Clark cannot accept this amendment. I do not wish to press too far the argument that these clauses were unanimously recommended by the Select Committee last year, but I must say that I am entitled to submit that the opinions that have been received since their formal circulation are entitled to great weight if they were called for with any object at all. Are we to suppose, My Lord, that all these opinions received from various associations, officers and business men are of no value as compared with the opinion of the Bengal Chamber of Commerce, which alone of the whole lot has come forward now with a belated *grievance* with regard to these small companies? My Lord, it was the Bengal Chamber that came forward to ask that there should be a compulsory directorate for every Company. If the grievance was genuine and widespread, Mr. Monteath, as President, ought surely to have been fully cognisant of the large number of companies which were going to be affected prejudicially by this clause, that, even if not large, at any rate there was a number of such companies and that they would have cause for complaint. No such complaint has ever been put forward by him or anybody else; and what is more, if we are to consider the question of these small companies, tea companies and others, are we not entitled to say that these companies themselves are in a better position to say how the clause would prejudicially affect them than the Bengal Chamber of Commerce? Here before me I have the opinions of ten associations and other bodies in Bihar, in Assam, none of whom raise their little finger against this provision of the Bill. How is it that this objection comes only from the Bengal Chamber of Commerce instead of from the places where these associations work and exist?

"My Lord, it is urged that there are companies the bulk of whose capital comes from England and who have very few shareholders in this country, and that it would be a hardship in their case to have such a legislation. Now, with regard to companies that are formed with foreign capital, I can point out that even recently companies have been thus formed and they have not felt any hesitation in having a Board of Directors although their capital was not large. I may instance, My Lord, the case of the Central Provinces Sugar Syndicate Company, which has recently been formed to work the sugar industry in the Chanda district of the Central Provinces. It is financed principally by European capital and yet I find that by its articles of association that company, although there was no compulsion to have a board of directors, has provided for and appointed a board of directors. I cannot understand, My Lord, why the existence of two directors on the board should in any way cripple the resources of these companies. The only objection is on the score of expense and I cannot see why if one director can be entertained the mere addition of another director, possibly with a smaller remuneration, should cripple the resources of the company.

"I am afraid, My Lord, I must request that this amendment may be put to the Council."

The Hon'ble Mr. CLARK:—"My Lord, with your permission, I may explain two points the Hon'ble Member has just raised. He complains that the motion to exclude these companies comes only from the Calcutta side and not from Bombay. That is because in Bombay all companies have directors: they have always been formed on that basis as the Hon'ble Member must be aware.

"He also referred to the opinions on this Bill expressed by the Tea Associations in Bihar and Assam; but he forgets that practically all the companies operating in those provinces are registered in Calcutta and therefore are represented not by the Local Associations but by the Indian Tea Association, which is one of the bodies forming part of the Bengal Chamber of Commerce and represented by the Hon'ble Mr. Monteath at the meetings of the Select Committee."

The amendment was put and negatived.

The Hon'ble Mr. PANDIT:—"My Lord, the second amendment which stands in my name asks for the substitution of 'three' in place of 'two.' By reason of the decision of the Council on the first amendment which I moved, this amendment will operate only in regard to future companies. The provision made in the Bill is that there shall be at least two directors in the case of companies registered after the commencement of the Act. The bulk of opinion on this point is that there should be at least three directors. The existence of two directors only will, I venture to submit, prove futile in most cases. We have the provision in the Companies Act that at a meeting of the Directors, there shall be a chairman, and according to the usual practice the chairman will on a division in case of an equality of votes have a casting vote. Where

therefore there are only two directors on a board, necessarily one will be the chairman and he will have two votes as against one vote of the other director. Therefore the other director's existence will practically be of no use whatsoever. If we have more than one director, we must have three at least in order that there may be some use in having another director at all.

"For these reasons I move the amendment."

The Hon'ble Mr. CLARK:—"My Lord, the object of this clause is to secure that there shall be a plurality of directors. It is not necessary to lay down that there shall be not less than three. Companies can perfectly well provide for themselves in their Articles of Association means of meeting the possible difficulty of their two directors being at variance, if there are only two. It is exceedingly probable that they would in most cases have an uneven number, but in any case it is not for the legislature to lay down the possible number. It is a matter which can be left to the companies. I cannot therefore accept the amendment."

The amendment was put and negatived.

The Hon'ble Mr. PANDIT:—"The third amendment which I wished to move was consequential upon the first amendment, and as the amendment has not been accepted it is unnecessary and I have no desire to move this amendment."

His Excellency the PRESIDENT:—"I agree to the amendment being withdrawn."

The amendment was accordingly withdrawn.

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"My Lord, I beg to move that in clause 2 of the Bill, as amended by the Select Committee, after section 83B, the following section be inserted, namely:—

"83C. When a firm is manager of a company other than a private company, then, notwithstanding anything in the articles of the company, there shall be not less than three directors of the company, and the majority of such directors shall be persons who are not members or employés of such firm.

Majority of directors to be persons not members of managing firm.

'Provided that this section shall not apply to a company limited by shares as long as such firm or the members thereof hold as sole absolute beneficial owners and not merely as trustees not less than three-fourths of the total number of the shares in the company which confer on the holder the right to vote at a general meeting of the company.'

"My Lord, the question that I am raising by this amendment is one which will determine whether in the future the interests of the shareholders shall be protected or whether as in the past 30 years, ever since the passing of the Act of 1882, the Managing Agents shall remain predominant. It is really an issue between the large body of men who invest their money in Joint Stock Companies and the class which manages joint stock concerns. There appears to be considerable misapprehension in regard to what the Managing Agents are. The Managing Agents may be the promoters of a company; but the function with which we are dealing now is their employment as Managers of Joint Stock Companies. Managing Agents occupy two distinct positions, firstly, as shareholders to the extent of the number of shares that they may hold from time to time; and, secondly, I would not call them servants of the company because some people take exception to the use of that word—I will call them the officers of the company who are paid for their services and who manage joint stock concerns on behalf of a company on payment in some cases of fixed salaries or fixed remuneration and in the majority of cases by some system of commissions. But I think it must be recognised that their position is that of officers of the company and not, as some of them misconceive, the owners of the company. Now, my Lord, it is a recognised principle governing the whole of the civilised world that there should be effective supervision and control on behalf of the real interest in a concern over the officers of that concern; and it is with a view to secure that control and supervision that we suggest that there shall be an independent board of directors representing the interests of the shareholders. If I were singular in putting forward this view, I could well understand any opposition which may be extended to my amendment, but the principle for which I am fighting here to-day is a principle which has been accepted all over the civilised world, and nothing can be reasonably urged against it. Even Government officers are required to submit to independent audit. A certain amount of control and supervision must be provided over the officers of a company who receive remuneration for rendering service.

"My Lord, before proceeding further I will give a brief history of the question as it stands at present. The Government of India undertook to amend the Company law in order to bring it into line, firstly, with the recent English legislation and, secondly, to meet the demands of the investing public who called for various amendments in view of the experience gained of the working of the Companies Act of 1882. My Lord, on the 27th of January last year the Hon'ble Member in charge dealt with the subject in his speech in the following terms:—'Circumstances frequently arise in which the interests of the managing agents and some of the businesses that they manage are not necessarily identical. I hope I shall not be misunderstood. I do not mean to suggest that in such a case Managing Agents as a body would be likely to sacrifice the interests of the Company they manage to those of their own firm; I merely cite the fact as indicating how difficult it is to fit them in within the scope of this Bill. In England the Courts have laid down

that *a Director should not be placed in a position in which his interests might be prejudicial to those of his Company;* in India, as I have said, it is clear that, *in the case of Managing Agents who are also Directors, such a position might easily arise.*' It was with a view to provide safeguards against what the Hon'ble Member himself admitted to be such a position as might easily arise that this legislation was put before this Council. The Hon'ble Member went on to say: 'The general principles that we proposed to follow are these. We propose to adopt a very valuable suggestion made by the Bengal Chamber of Commerce, that it should be compulsory for all Companies to have Directors.' We have just departed from this wholesome principle by not insisting upon having Directors in regard to those Companies which exist at present without Directors; and we have given them practically a lease of life in perpetuity to B without this salutary supervision. Continuing the Hon'ble Member said: 'We propose at the same time to provide that if members of the Managing Agents' firm are also Directors of the Company they manage, they shall be in a minority on the Board.' Instead of being in a minority it is recommended that the very independent Director can now disappear. 'The effect of these proposals will therefore be that a Company managed by Managing Agents will have an *independent board to whom Managing Agents will be responsible.* I cannot think that any one would dispute the reasonableness of such an arrangement.' An arrangement, My Lord which we are quite ready to surrender at the instance of that very Hon'ble Member—wonderful change! 'In the case of many Companies it exists already. It will at one and the same time safeguard the interests of the company and relieve Managing Agents of a degree of responsibility which should not be placed upon them.' I venture to inquire what has happened since that the Hon'ble Member feels that the responsibility which is thrown by existing conditions upon Managing Agents should continue to be borne by them, and that it is not desirable that they should be relieved of the same by law. Then, My Lord, on the 5th March 1913, in his able speech the Hon'ble Member said; 'The Committee have unanimously accepted' (I wish to draw the Council's particular attention to the fact that the Committee which included the representatives of the Managing Agents was quite unanimous) 'the principle that there is room for the imposition of certain wholesome restrictions in connection with the management of Companies by Managing Agents in this country; they think on the one hand that the clauses submitted to them provide a reasonable method of disclosure and security to a reasonable extent the principle that directors of a Company should be independent from the Managing Agents.' This was what the Select Committee last year unanimously agreed to. The same Select Committee, for reasons which I will deal with . . . . . have now completely changed their front; 'and on the other hand they see no ground to suppose that these provisions would impose any undue restrictions on legitimate transactions. They consider, however, that in view of their intrinsic importance, and as they have not been formally before the country, they should be circulated before taking their place in the Company law of the land. They therefore have not included them now in the Bill, but they have taken the opportunity of recording their view that the ultimate incorporation in the law of such provisions is highly desirable.

"Later on the Hon'ble Member said: 'In the last few days they have been violently attacked in certain quarters and Government have been criticised for venturing to bring them (the amendments) forward in this Committee. I do not complain of that; nor am I concerned now to discuss or to defend the merits of the clauses themselves. It is enough for me that they will be published *with the imprimatur of an exceptionally strong Committee which is representative of legal experience in different parts of India and of widespread commercial interests both European and Indian.*'

"The stamp of approval which the Hon'ble Member described in such glowing terms has completely turned the other way. We are now faced with the position not merely that the Managing Agents may be in a majority on the Board of Directors, but that they may be sole Directors excluding entirely every man who is not a member of the Managing Agents' firm. This is the position to-day, and this is the position against which I rise to protest. The quotations I have read have conclusively shown what the feelings of the Hon'ble Member, the feelings of a strong Select Committee and the consensus of opinion in this Council was so recently as last year. It is perfectly true, as the Hon'ble Member pointed out, that it is open to Government to reconsider the matter in the light of the views and sentiments that may be expressed while legislative measures are under circulation; and if there had been a consensus of public opinion in favour of any modification in this case I would, My Lord, have been the first to recognise the justice of this Council giving way to such public opinion. But what are the facts? I have analysed the opinions that have been elicited on this Bill and I find that if we counted the number of votes of those who have been consulted there is an overwhelming majority in favour of passing this clause. In the summary of opinions which I have prepared, I have left out the names of individuals consulted, almost all of whom are in favour of clause 83C. From this summary I find that all Governors in Council, all Lieutenant-Governors and all Chief Commissioners in India, representing as they do the entire Provincial Governments and Administrations, are unanimously in favour of this clause. In the face of this unanimity of opinion amongst the Local Governments and Administrations can it reasonably lie with this Council to say that they shall not accept this clause? I cannot help remarking in this connection that when we non-official Members ask for certain things to be done and a Local Government

happens to be against us it is practically hopeless to get the thing carried in this Council. On the present occasion, when we come with the support of all the Provincial Governments, the Hon'ble Member still refuses to accept a clause which is essentially needed for the better administration of Joint Stock Companies. Then, My Lord, I have taken out a list of Chambers of Commerce, Trades Associations and other bodies and associations consulted, and I find that a substantial majority is in favour of the clause. In Bombay, the Bhatia Mitra Mandal, the Bombay Trades Association, and the Bombay Native Merchants' Piece-Goods Association are in favour of this clause. The Native Merchants' Piece-Goods Association differ in a matter of detail and prefer that three-fourths should be reduced to two-thirds. In Bengal, the British Indian Association are in favour but suggest a reduction from three-fourths to half. The National Chamber of Commerce is also in favour subject to the same suggestion. The Land Owners' Association approves but wants the clauses to be made more stringent. The Marwari Chamber of Commerce wholly approves. In Madras, the Trades Association, the Southern India Chamber of Commerce, the Indian Banking Association are all in favour, the Godavari Chamber of Commerce approves as it has no remarks to make. The Punjab Chamber of Commerce heartily supports; the Punjab Trades Association is in favour; the Punjab Banking Company is also in favour. The United Provinces Upper India Chamber of Commerce is in favour; the Bihar Land Owners' Association approves. It will be observed that sixteen important bodies and associations are in favour of the clause, twelve of which wholly support it, three suggest some modification in detail and one has no remarks to make. I will now deal with those which do not support. The Millowners' Association of Bombay want it to be delayed; the Grain Merchants' Association call for its deletion, the Bengal Chamber of Commerce are strongly opposed; the Coconada Chamber of Commerce says that the clause will prove unworkable; the Madras and Bombay Chambers of Commerce opine that it is easy of evasion. If it is easy of evasion, it could be made more stringent in drafting. Out of six associations which are against the clause, two wholly oppose, two contend that it is easy of evasion, one is in favour of delay and one regards it as unworkable. These are the opinions with which I approach the Council. It will be noted that the opinions of all Local Governments and Local Administrations are in favour; that the bulk of commercial opinion supports the measure, there being sixteen associations in favour, while only six against it.

"A great deal has been made of the opposition of the Bengal Chamber of Commerce and of the Bombay Chamber of Commerce. I will read out portions of the reports that the Local Governments of these two Provinces have sent in forwarding these opinions. In paragraph 2 of his letter the Hon'ble Mr. Donald, on behalf of the Government of Bengal, wrote:—

'It will be observed that on the whole there is a general concensus of opinion in regard to the advisability of amending the Companies Act in the direction indicated. The proposed amendments meet the views expressed by this Government in paragraph 4 of Mr. Kerr's letter No. 6647, dated the 28th November 1912, when this Government recommended that provision might be made to carry out certain suggestions which were put forward by the Bengal Chamber of Commerce.'

"I will deal with the Bengal Chamber of Commerce a little later on. 'This Chamber, it will be observed' (this is the part to which I should like particularly to invite the attention of the Council) '*have resiled from the position that they took up last year and they now raise several objections to the proposals which they then put forward.* The Governor in Council is not, however, prepared to agree with the views they now submit. The present Bill makes provision to safeguard the interests of that body of shareholders which is generally apathetic in matters relating to the Company, so long as the management is good and adequate dividends are being paid, and in their interests the provisions of the present Bill are essentially necessary.'

"That is the opinion of the Government of Bengal. I now come to the less important Chamber, namely, that of Bombay, and in this connection the less important provincial Government, namely, the Government of Bombay. I use these words advisedly. In the opinion of the Government of India, Bombay holds quite an inferior position to that of Bengal. In regard to clause 83C the Government of Bombay say:—

'In the opinion of this Government this clause should stand with the addition of the words 'and whose share qualification is held *bonâ fide* and has been acquired wholly independently of such firm,' as proposed by the District Judge, Ahmedabad. Even if it is likely to be evaded (this is the answer which the Government of Bombay give to the Chamber of Commerce of Bombay and to those who contend that this clause can be evaded), 'as observed by the Chamber of Commerce, Bombay, still its existence will have some deterrent effect. It can hardly be said that it does not give the shareholders some additional power of protecting themselves, and no objection is taken to its being enforced, if it can be *enforced*.'

"Now, My Lord, I have shown that both the Provincial Governments of those provinces the Chambers of which have raised objections, have effectively disposed of the grounds of opposition advanced by these bodies, and have stated the reasons why, in their opinion, this clause should be enacted at once. Your Lordship will excuse me if I say that it appears to me that this legislation and the amendments that have been

introduced have been largely governed by the views and sentiments of the Bengal Chamber. There is no doubt that that Chamber is a very important body of commercial opinion, but at the same time it has to be remembered that in a continent like India the Chamber of Commerce of Bengal, however influential it may be in Calcutta, is not all in all when we are legislating for the whole of India. The two important concessions to their sentiment, one of which was made last year in regard to clause 77 after it had received the careful consideration of, and been unanimously recommended by, the Select Committee and now in regard to section 83C, are I think absolutely unjustifiable. My Lord, the Bengal Chamber of Commerce has the privilege of being represented on this Board, and I will read the Hon'ble Mr. Montcath's speech which he redd here last year. He said:—

'Every clause of this big Bill has been gone through and patiently considered line by line and I can bear testimony not only to the thoroughness with which it has been gone into, but also to the earnest desire of all the official members of the Select Committee to do the right thing. I do not suppose the Bill will prove a perfect Bill (naturally) for what Bill of this magnitude can be altogether perfect; nor can I expect the provisions of the Bill will be found to suit everybody.'

"Words of supreme wisdom to which I hope the Hon'ble Member will give unswerving adherence on the present occasion. Such a Bill as the Hon'ble Member rightly pointed out cannot suit everybody; and if it suits the overwhelming bulk of commercial opinion, both Indian and European, but does not suit the Bengal Chamber, surely he cannot reasonably contend that the consensus of official and non-official opinion ought not to prevail but that the legislature should yield to the views of a small minority. The Hon'ble Member further goes on to say, in giving his reasons why such a Bill cannot suit everybody, that this would be against human nature. Absolutely true! It is human nature after all that appears to be governing many parts of this legislation.

The Hon'ble Mr. Montcath continued—

'But I do think that the Bill, as a whole, will suit admirably the purpose for which it is intended, and I consider it to be a fair compromise as between Government and Commerce.

'The report of the Select Committee shows that five clauses relating to Directors and Managing Agents referred to by the Hon'ble Member in Council on 27th January have not been included.

'These five clauses are probably the *most important of the proposed amendments* and *the Bill without them is, therefore, not complete*, and because of their importance, I should like to say a few words in explanation of their exclusion.

'*These clauses, as amended by the Select Committee had, and still have, my approval*, for so far as I can see at present, they constitute a fair settlement of the much-vexed question of Managing Agents and their responsibilities.'

"Of course, the Hon'ble Member pressed for recirculation. It was recirculated and the result is that an overwhelming bulk of official and non-official opinion has been found entirely in favour.

"Now, My Lord, I should like to invite the attention of the Council to the result that will actually take place in consequence of the deletion of clause 77 last year under the orders of the Bengal Chamber of Commerce, and the omission of clause 83C, now under practically similar instructions. These two clauses are to my mind of the most far-reaching importance in the direction of the protection of shareholders, and I should like to explain what will be the actual cumulative effect of their omissions. Section 77 of the Act, as it emanated from the Select Committee last year with the unanimous recommendation of that body, which included the representative of the Bengal Chamber, provided that the Managing Agents shall not be permitted to debar the holding of general meeting by laying down in the Articles an impracticable quorum. It was pointed out in Committee that some of the Articles laid down two distinct quorums, the one for the purpose of passing accounts and doing ordinary annual work, and the other for raising important questions in connection with the management of companies. The quorum for doing the former kind of business was usually small, while for the latter unusually high. It was pointed out that because of a prohibitive quorum in the Articles, the shareholders were prevented from raising questions in regard to the management of the Bank of Burma and that in consequence the Bank went on till it failed. My Lord, I am at present explaining the cumulative effect of the omission of these two clauses. The deletion of clause 83C, in addition to the omission of clause 77 agreed to last year will I think lead to such serious consequences, that I venture to submit that the present clause should be allowed to stand. I wish to explain that if in addition to the omission of clause 77 the Council omits clause 83C, the cumulative effect will, to my mind, be disastrous.

"My Lord, clause 77 dealt with excessive quorum and it was provided thereby that the maximum quorum laid down in the Articles shall not be excessive. After the Companies Bill came before this Council including this clause with the unanimous recommendation of the Select Committee, up comes a telegram from the Bengal Chamber to their representative, who thereupon gives notice of an amendment for the deletion of that clause. The Hon'ble Mr. Pandit and myself as members of the Select Committee opposed that amendment. The Hon'ble Member quietly accepted. The effect of the omission is that Managing Agents can by their Articles prohibit the holding of general

meetings by imposing an impracticable quorum. These are the very words used by the Hon'ble Member himself. Therefore under the existing law the shareholders cannot, except for ordinary purposes, get a general meeting if the Articles impose an unworkable quorum. Now if you omit section 83C, the result will be that you could not have any meetings of the Directors either. By the deletion of both these clauses you could not have meetings of the shareholders and you could not have meetings of the Directors. It is laid down in all Articles, that the Board of Directors shall fix the time and the dates of their meetings. If the Managing Agents are solely members of the Board of Directors, or if they are in a majority, they need not call any meeting at all and there is no remedy against it. I will, My Lord, mention some Bombay experience on the subject. There is one company, which I know, where the majority of Directors are independent men. The Board meets every month and examines the accounts and does all its work. In another company a meeting does not take place oftener than once a year and that for the purpose of passing the accounts and signing the balance sheet. Does the Hon'ble Member desire that, by doing away with an independent majority on the Board of Directors, these Boards may become absolutely useless? Then why have a Board of Directors at all? Why not say that these Managing Agents are such good people that no control and no supervision is necessary, and let the shareholders be thrown on their tender mercy. The majority of the Select Committee do not seem to have any objection to that course. But surely if the guiding principle is that there shall be three different entities in regard to joint stock concerns, viz.:—(1) the shareholders, (2) the Board of Directors, and (3) the Managers or Managing Agents, then it is necessary that the Board of Directors should be of such a nature as to be able to exercise efficient control as representing the shareholders upon the Managing Agents. Unless that is done, it appears to me that, with the omission of clause 77 and with the deletion of clause 83C, you are perpetuating an evil which has been pointed out to the Hon'ble Member by many commercial bodies and associations and which led, in the first instance, to his introducing these clauses at the meeting of the 27th of January last year.

"My Lord, I will now examine briefly the reasons which the Select Committee has given in regard to the deletion of this clause. They say:—

'We are, however, more influenced by another type of criticism to which the clause has been subjected. It has been pointed out that, where the shareholders in a company choose to exercise their powers, they may, in the case for which clause 83C provides, themselves elect an independent majority on the Board. It is suggested that the recently enacted Indian Companies Act, 1913, provides for the supply to shareholders of such ample information concerning the management of the company that they will have a strong incentive to provide this independent directorate whenever they consider it necessary, and that the working of the Act in this direction might well be tested by experience before providing this form of directorate by law.'

"My Lord, I have in my minute, which is before the Council, dealt with these points. It appears to me that the experience which has accumulated over a period of 30 years during which the same conditions prevailed is a sufficient answer to any further delay in passing this law. The very fact that the Directors are elected by the shareholders is in itself sufficient proof that these Directors are their representatives and are appointed for the purpose of exercising control over the officers of the company. I advisedly use the word 'officers' in place of 'Managing Agents' because to my mind that is their real position. If during the experience of 30 years the shareholders have proved apathetic, if all Local Governments, Administrations and the bulk of commercial opinion want these clauses to be enacted now, a very strong case will have to be made out to justify why their views should not be carried out at present. Such a case, I venture to submit, does not exist. As I pointed out in my dissenting minute the right of appointing auditors is also vested in the shareholders, and still the Legislature feel that the manner in which they discharged that duty in the past justifies the laying down of certain limitations as regards restricting their choice to a class of accountants notified by Government.

"My Lord, I have a great deal more to say, but I will not trouble the Council with many more remarks except a few which I think are of the utmost importance. I do not wish to deal with the question of the responsibilities of the Directors because I can only say this that when the responsibility of Managing Agents is obviously greater, then it does not matter if a little additional responsibility is thrown upon them as Directors. It appears to me that the principle underlying the question of Managing Agents serving on the Board of Directors is absolutely wrong. May I inquire why in all these public bodies, Legislative Councils, Municipalities, District Boards, disqualifications are deliberately provided against a certain class of people being elected? Take the case of the Legislative Councils. It is laid down that no official shall stand for election. Why are not officials equally capable to represent the interests of the people? If they are, why are they barred? They are barred because it is obvious that in all these matters independence is essentially necessary, independence of those who are in charge. Why are all these disqualifications provided in various statutes? For this obvious reason that the man who is an officer of the company shall not also be the controller of that company. Then there is one thing, My Lord, which has been repeatedly asked, namely, What is the danger of the Managing Agents solely constituting the Board of Directors?

There is one thing in this connection to which I should like to invite the attention of this Council. I do not of course wish to cast the smallest reflection upon anybody, and will therefore put my point in the form of a hypothetical case. I should like to ask, in those cases in which the Board of Directors consists entirely of the members of the Managing Agents' firm, whether it is possible or not for these people, by means of the information that they secure of the daily working of a joint stock company, whether it is making or losing money, what is the extent of the profits or losses, as the case may be, whether this information could be or could not be availed of in manipulating the market value of the shares of the company on the stock exchange?

"May I ask again whether it is possible or not, after the result of the working of ten or three months is known, to so operate upon the Stock Exchange as to secure an undue advantage over the shareholders? I put this point in such a form, for obvious reasons. If the answer is that such a thing is certainly possible, and I do not think any other answer can be given, does it not furnish an unanswerable argument in favour of my amendment. If there were a majority of independent directors on the Board, they could insist upon meeting periodically and looking into the results of the working from time to time. Thus, they would be able also to know, and human nature being what it is, they may also feel inclined to profit. The actual facts would thereby leak out, as several people would be operating on the Stock Exchange at the same time and the shareholders would, to a great extent, be protected. I readily admit that it is not a perfect remedy, but there is under these circumstances a considerable chance of the shareholders getting information as to what is actually going on. If all the directors were members of the managing agent's firm the chance of this information leaking out would be very remote, and in that way the exploitation of the shareholders in the matter of the manipulation of the market value of shares could have free scope. I am merely inquiring whether under the conditions that would exist, if this clause is omitted, there is such a danger or there is not, and if such a danger exists, may I appeal to the Hon'ble Member to reconsider his position?

"Well, My Lord, there is one thing more I should like to point out, and it is that the managing agents are perfectly free to register private companies, but in case they go to the public and want the capital of the public for promoting joint stock enterprise, is it in any way unreasonable to require them to submit to the control of an independent Board elected by the shareholders? Is there anything wrong in asking for such a small measure of protection for the shareholders whose money they require?

"My Lord, I offer my thanks for the indulgence which you have extended to me in listening to me at considerable length. I cannot, however, conclude my remarks without appealing to Your Excellency to consider whether it is right that on a question of this kind, a question in which a clause in the Bill is admitted by all to be desirable, a clause which some of us regard as of the utmost importance, a clause which has received the unanimous support of Local Administrations, and overwhelming support of public opinion, that the official majority should be availed of? The issue between the Hon'ble Member and myself is this, he admits that this clause is a very desirable one, but thinks that its enactment should be postponed; my disagreement with him is merely that as it is unanimously admitted to be desirable and as there is an overwhelming public feeling in its favour, that it should be enacted now. When the issue between us is narrowed down to the passing of this clause now or later, may I venture to inquire whether in the consideration of this amendment it is right that the official majority should operate. May I appeal to Your Excellency to lay down on an occasion like this, when the difference of opinion between the Hon'ble Member in charge and myself is narrowed down to such a small point, to leave Hon'ble official members free to speak, to discuss and to vote as they like. It would serve, My Lord, as a great encouragement to us in studying and bringing forward points for the consideration of this Council, if we were assured that on some occasions, at least, official members would be permitted to vote as they liked.

"I am one of those who has always recognised that there should be for certain reasons an official majority in the Legislative Councils. I have publicly stated my views on the subject on various occasions. I cannot help feeling, however, My Lord, that this is one of those occasions when the power of the official majority should not be enforced. My Lord, I can only explain the attitude which the Hon'ble Member has taken up in regard to this amendment, as also in regard to clause 77, by saying that it is due to his chivalrous desire to accept the recommendations of the Bengal Chamber of Commerce. My Lord, we all know that the Bengal Chamber of Commerce appears to be so immensely attached to the Government of India that it cannot brook separation from them (Laughter). I am constrained to compare the Chamber to a lady hopelessly in love with the Government of India (Laughter), feeling very sore at the separation and trying their level best to get back their sweetheart (Laughter). Well, My Lord they have recently tried to adopt a new role, the role of the champions of the tax-payers. The Government of India is squandering away all the tax-payers' money in building the capital."

His Excellency the PRESIDENT:—"Order, order!"

The Hon'ble Sir INDULAL BARODA:—"I am merely pointing out that the Hon'ble Member in charge may be feeling that the Bengal Chamber on this occasion deserves greater consideration than he would be prepared to extend under ordinary

circumstances. However, I do hope that the matter will be looked at from the public point of view, and when there is such a consensus of public opinion, supported by the unanimous recommendations of Local Governments and Local Administrations, official members, if permitted to do so, will vote for my amendment. I trust that my appeal to Your Excellency to allow the official members on this occasion to take part in the debate and vote as they like will be allowed."

The Hon'ble Sir FAZULBHOY CURRIMBHOY:—"My Lord, I oppose the motion with all the emphasis a strong conviction can give. The motive which prompts the motion is commendable, but with all deference I submit that the re-incorporation of the deleted clause 83C will be wrong both in principle and fact. The reason which has influenced the decision of the majority of the Hon'ble Members of the Select Committee is sound and cogent enough, but weightier considerations inspire my opposition. The object of the amendment of the Indian Companies Act, we may take it, is not to hamper the growth of industries in India; it is equally certain that the commercial and industrial development of India is a matter of anxious solicitude both to the people and Government. These are fundamental propositions which will command universal acceptance. Now a review of the history of Indian commerce and industry will reveal the fact, alluded to in the Statement of Objects and Reasons accompanying the Bill, that whatever development has been attained in this direction has been due almost exclusively to the efforts, and the association with joint stock concerns, of firms of Managing Agents.

"Whether this system is peculiar to India or not, is a point on which opinion is divided. In one view, as that of the Bengal Chamber of Commerce, the difference between the English system and the Indian system is one of nomenclature and is not material, while Government would seem to hold the opposite view. But the question is not of much moment, and it is unnecessary, for our present purposes especially, to combat the official view. The outstanding feature of the situation is that,—be it in the textile industry, mining industry, tea industry, or miscellaneous industry,—be it in the on the Bengal side, Bombay side or in Northern India, at least 80 per cent. of the successful and flourishing industrial concerns are in the hands of firms of Managing Agents, and have been so from their inception; and it is demonstrably certain that, without these firms taking the lead both in initiation and management, the progress would have been little. Alongside of this is the fact, established by past history, that failures are more common in concerns managed by individuals nominally working under the control of boards of directors than in those managed by firms of Managing Agents. This does not prove either the unsoundness of the existing arrangement or of any wicked tendency on the part of firms of Managing Agents to take improper advantage of their position. The Indian Merchants' Chamber and Bureau of Bombay rightly point out:—

'No examples, worthy of notice, have been adduced of Companies which have gone wrong because of Managing Agents who had majority on the Board of Directors.'

"Where then is the necessity of legislative restrictions upon the powers of these firms of Managing Agents of the kind contemplated in clause 83C? Legislation must stand upon a stable foundation of proved facts, and not upon possible evils which have not happened before and which, unless on the supposition of a serious decline in human nature, will not happen in future.

"My Lord, the restrictions sought to be imposed by the amendment upon firms of Managing Agents are wrong in principle. Were it the case that these joint stock concerns are started and financed by shareholders independently and the management is then made over to firms of Managing Agents, the position would be different; but this is seldom, if ever, the case. What usually happens is that a firm conceives the idea, works at it, prepares careful estimates of probable expenditure involved, capital and revenue, and of expected earnings, negotiates with the Government or the local authority or private landlord for concessions or settlement as the case may be, floats a company with limited liability, subscribes a good portion of the capital required, and then places upon the market the undisposed of shares. This is equivalent to the admission of the investing public into partnership in a business the success of which depends mainly upon management by the founder. The British Indian Association of Calcutta hits off the point in the following interesting passage:—

'The promoters, who virtually become the managing agents, are the leading spirits in the management of the affairs of a company, and as they generally have the largest stake in it they should have a predominant voice in its management.'

"Directors chosen from among the general body of shareholders, who will be in the majority of cases uninitiated, far from adding to the strength or ensuring the purity of the management, either will play into the hands of the Managing Agents from ignorance or apathy, or will prove obstructive by their obstinacy, or from inexperience jeopardise the interests of the concern. Against unscrupulous and scheming Managing Agents such directors are powerless; to honest Managing Agents they are a perennial source of trouble.

"My Lord, Indian investors put their money in joint stock concerns from their faith in firms of Managing Agents, and the facility with which the shares are sold in the market varies with the public confidence which the firm enjoys. It all depends upon the reputation for business honesty and business capacity which the particular firm enjoys. A short time ago 5 per cent preference shares in the Darjeeling-Himalayan Railway Extension Company, Limited, were placed on the market. This was a bold

move. Five per cent. is too low a dividend for preference shares. And yet the whole stock was taken up by investors in no time; and that was more because of the reputation of the Managing Agents than of anything else. It is thus the reputation of the firm, which is a valuable asset in these matters. Investors are content to leave the whole control in their hands, not so much from apathy as from self-interest. That shareholders even at present are not indifferent to their own interests is evident from the agitation that is started on the least indication of anything going wrong with the management. This is true in Bombay, Calcutta shareholders are equally on the alert if my information be correct. All experience shows that for the success of the concerns Indian shareholders do not look to the Directors so much as to the Managing Agents, where these happen to be firms of established reputation. The reputation of the firm is the best guarantee of success; and it is distinctly to the interests of the firms to maintain a high standard of business honesty and management.

"My Lord, a few other points need consideration in this connection. The question may well be asked as to how many firms of managing agents there are who would calmly contemplate the disclosure of the secrets of the industry inseparable from the introduction into the directorate of stranger shareholders. Loss of control, again, will result in apathy, and for the keen, jealous, and watchful interest now evinced by these firms of managing agents will be substituted perfunctoriness in management, which will not be conducive to the interests of the shareholders. It may also come about that, in consequence of the meddlesomeness of these independent directors, the firms would clear their share holdings, content with their commission which is earned irrespective of the result of management. This must depress the market. Would that be to the shareholders' interest? It is clear that under clause 83C they cannot have any incentive to start fresh concerns. This involves a serious set-back to Indian industrial enterprise, a contingency opposed alike to the object of the Indian Companies Act and the amending Bill and to the best interests of the country. The following observation of the Indian Merchants' Chamber and Bureau of Bombay will enable Hon'ble Members to realise the gravity of the situation:—

'It will come in the way of the progress of Joint Stock Companies, as for instance the Mill industry of Bombay, the success of which has been proved to be largely due to the present system of Managing Agents. In fact any interference which a fresh legislation may impose will mean a needless hindrance to the smooth progress of that industry.'

"My Lord, so far I have proceeded upon the hypothesis that clause 83C would be effective. In point of fact, however, it will not be so, as pointed out by almost all the Chambers of Commerce. Evasion will be easy, especially as by section 33 of the Act of 1913 the register of shareholders is conclusive on the question of ownership. The object which Government had in view, assuming though not conceding it is desirable, cannot be attained in that way. The Chambers of Commerce are agreed on that point Sir Henry Seymour King, in the weighty opinion he has sent us through the India Office after '40 years' experience of Indian Company affairs', has exposed the unsoundness of the amendment.

"The Bengal Chamber of Commerce has put the matter in a nutshell —

'In fact, if the managing agents can control a majority of the votes, the section is useless. If they cannot control a majority of votes, it is unnecessary.'

"The optimism of the Select Committee in this respect appears unfounded. It may be doubted if skill in drafting would cure a defect inherent in the scheme of legislation. Some credit will perhaps be given for knowledge and experience to expert bodies like the Chambers of Commerce and to merchants like Sir Henry Seymour King. And when we find they are of one mind regarding the unreasonableness and impotence of a legislative provision, it behoves Government to pause and reconsider the position. This is what the Government has done.

"My Lord, as an humble representative of the great commercial and industrial community of India, I congratulate both ourselves and Government upon the sound decision of the Select Committee about clause 83C. That decision is in consonance with the consensus of commercial opinion, and should command the assent of the Council. Commercial and industrial expansion is our aim, and the way which past experience shows is the best for such expansion cannot be narrowed and blocked without serious prejudice to the cause. It is not a question of vested interests; it is a question of expediency, commonsense and experience. Doctrinaire generalisations are useless in such controversy. The view favoured by last year's Select Committee has proved inexpedient in the light of the facts elicited on subsequent inquiry. It will not be fair to the members of the Select Committee to seek to estop them by remarks which had only the force of *obiter dicta* and did not affect the revised Bill on which they reported.

"In view of the fact that public opinion was sought on future lines of legislation relating to points not dealt with immediately, any attempt on the part of even any individual member of Committee to impugn the view then propounded would have been obviously premature. Even a note of dissent on the point would not have been in order. The very fact that the Select Committee decided to refer the question to the country proved incontestably its controversial nature and the absence of unanimity among the members. It was open to the members of the old Select Committee who held the opposite view to press for the deletion of clause 83C afterwards. But by the

time the present Bill was ripe for discussion in Committee the undesirability of the clause had been clearly established, and Government naturally responded to commercial opinion by deleting it. There is therefore no point in the complaint that the deletion of clause 88C is subversive of one of the primary objects of the impending legislation undertaken in conformity with the view of last year's Select Committee. It is, again, too late in the day to question the rationale of the Indian Companies Act. A cursory examination will shew that the provisions of the Act of 1913 are not intended for the substitution of State control for the normal control of indifferent shareholders, but for strengthening the hands of energetic shareholders and for ensuring to them a reasonable degree of power and oversight. No law, however drastic, can revolutionise the business ideas of a nation, and no amount of legislative stimulus will induce shareholders to forsake a course which has stood the test of time and has proved beneficial to their interests. Further, the question of audit stands upon a wholly different footing, and the analogy of the new provisions relating to it supplies a weak foundation for clause 88C. But, irrespective of the weighty reasons set forth above, the view that some time must be allowed for the results of the working of the Indian Companies Act of 1913 to reveal themselves, is absolutely correct and has much to command it. New and large powers have been given to shareholders by the Act, and there is nothing to warrant the conclusion that the comprehensive change in the law, with the voluminous English rulings to back it, will fail to affect the improvement in the situation Government desires and seeks to promote. The shareholders are not in the same position under the new Act as they were under the repealed Act. A reference to the shareholders' attitude in the old order of things does not lend force to the plea for the incorporation of clause 88C. I have every hope that Hon'ble Members will reject the amendment in view of the above statement of facts and reasons, as also of its certain deleterious effect upon Indian Commerce and Industry, so accurately described by the British Indian Association of Calcutta: 'It would clog the wheels of progress and considerably hamper industrial enterprise'."

The Council here adjourned for lunch.

TREATMENT OF INDIANS IN SOUTH AFRICA.

His Excellency the PRESIDENT:—"Before resuming the business of Council I am anxious to avail myself of this opportunity to give to Hon'ble Members all the information in my possession on a subject which has recently occupied the very serious attention of the Government of India, that is to say, the troubles that have risen in South Africa in connection with the treatment of Indians in that country. This Council will recollect that in consequence of the outbreak of passive resistance and of the strikes in Natal in the month of November last, the South African Government appointed a Commission to investigate the causes of the disturbances in Natal and to formulate proposals for dealing with the alleged grievances of the Indian population. That Commission was presided over by a Judge of the Supreme Court assisted by two Members, and a forecast of their conclusions was made public yesterday in the daily press. The Report of the Commission has been laid on the table of the Union Parliament at 2 o'clock to-day, and I should now like to explain in fuller detail to my Council the significance of the Commission's Report.

"In the first place, the Commission recommend the repeal of section 6 of an Act passed by the Natal Government, No. 17 of 1895, which imposed on indentured Indians who have completed their service of indenture and failed either to re-indenture or to return to India an annual licence tax of £3. I do not desire to weary the Council with a complete history of the negotiations between the Natal Government and the Government of India in 1894 and subsequent years which preceded the imposition and subsequent modification of this tax. Its imposition arose from the fear entertained by the Natal Government that indentured Indians, on completion of their indenture, would settle in that Colony in such numbers as to form an embarrassing problem to those interested in the future of the country. The Government of India at that time desired to secure the continuance of emigration to Natal as forming a valuable outlet for the surplus agricultural population, while maintaining that failure to return to India or to re-indenture at the end of the original indenture period should not entail criminal prosecution and the penalties that are ordinarily attached to breaches of the criminal law. From this point of view, the action subsequently taken by the Natal Government, that is to say, the imposition of a £3 tax on those who failed to re-indenture or to return to India after the expiry of the period of the original contract, was considered to be the most reasonable solution of a very difficult question. Modifications in the £3 tax have been made from time to time by legislation with the object, amongst others, of exempting such women as were not in a position to pay. But it has been felt for some time that the tax was undesirable and burdensome, and since the complete cessation by order of the Government of India in 1911 of all indentured emigration to Natal, the retention of this tax and its capricious enforcement, even though it is not levied on more than a small number of those liable, has been a constant source of irritation among Indians in Natal. When the Immigration Act of 1913 was passed, it was hoped in many quarters that the occasion might be utilised to repeal this objectionable impost; but this unfortunately was not done.

"The Government of India welcome the recommendation of the Commission for the repeal of this tax, and although they fully realise that the Government of South Africa are not definitely committed to the findings of the Commission, they earnestly

hope that the Government of the Union may accept this proposal and give effect to it at the earliest possible date by means of the necessary legislation.

"Next importance to this question of the repeal of the £3 tax, there is the necessity of providing by some form of legislation for the position of women either in South Africa or desiring to enter South Africa, who are married to Indians by a form of union which is not at present recognised by the laws of that country. The South African legislature has hitherto shown disinclination to give any form of legal recognition to marriages performed according to the rites of any religion which permits the practice of polygamy. This attitude has been necessarily extremely embarrassing to Indians in South Africa whether married to one wife or two wives or more wives, who desired to obtain recognition for at least one wife. The Report of the Commission contains numerous recommendations intended to meet the reasonable requirements of Muhammadans and Hindus in respect of this difficulty. The substance of their recommendations is that a law should be passed providing for the appointment of marriage officers from amongst the Indian priests of different denominations whose duty it would be to solemnise future marriages in accordance with the religion of parties to the transaction and duly to register the same. Only one marriage in each case can be so solemnised and registered, and it will then have the great advantage of ranking entirely with any other marriage contracted under the laws of the Union. Existing actual monogamous marriages are to be similarly recognised by this law, and further provision is to be made for the admission into the Union, along with her minor children, of one wife in the case of any Indian who is married according to the tenets of his religion whether it recognised polygamy or not outside the Union of South Africa, provided that she is the only wife in the country.

"Further—and this I venture to think is a very noteworthy and important proposal—it is recommended that Indians, after registering one wife in the manner to which I have already referred, should not be debarred in any way from contracting other marriages according to their own religious rites, though it will, of course, be impossible to accord to such marriages any form of legal recognition whatsoever.

"Next the Commission have dealt with some minor grievances which formed the subject of protest on the part of the Indian population in South Africa against the recently enacted Immigration Act. They have recommended that a clause in the Act which repeals the provisions of a law of the Orange Free State directed against the immigration of Asiatics should, I understand, be made unobjectionable by the issue of executive orders of a nature calculated to remove all cause for dissatisfaction. Also that certain existing restrictions, with regard to the issue of certificates enabling Indian residents in South Africa to leave the country and to return within *stated* period, should be modified in a very favourable manner. Measures are also recommended for increasing the facilities for the issue of permits to those Indians who desire to visit the Union for temporary purposes.

"In these recommendations I find a very complete and satisfactory attempt to arrive at a final solution of the difficulties that have arisen in South Africa, and I should like to take this opportunity of expressing the warm appreciation of the Government of India of the broad and statesmanlike manner in which these difficult questions have been approached and dealt with by the Commission. I believe the presence and active co-operation of Sir Benjamin Robertson, to whom we are indebted for his firm and conciliatory attitude, has very materially contributed to the formulation of these proposals, and I feel confident that if, as I sincerely trust will be the case, they are adopted by the Union Government and combined with sympathetic administration of the existing laws, they should undoubtedly lead to a lasting settlement.

"The Commission of Inquiry regretted very greatly that the Indians, for reasons to which I need not refer, failed to appear before them and to give evidence not only on the questions with which I have dealt but in connection with the various cases of ill-treatment which were alleged to have occurred at the time the Commission was appointed. I share that regret, and I cannot help thinking that the Indians would have been better advised had they accepted the counsel that I tendered to them in my speech in Calcutta in December last when I strongly urged that they should appear before the Commission and give their evidence on all matters that were referred to that Tribunal for inquiry. The Commission, though labouring under some disadvantage as a result of this abstinence, have framed their recommendations on broad and liberal lines; and should the South African Government give effect to these recommendations by legislation, I sincerely trust that the settlement thus embodied in the law will be accepted in this country by all loyal subjects of His Majesty the King-Emperor."

His Excellency the Viceroy then withdrew and the Hon'ble Sir Harcourt Butler, the Vice-President, took the Chair.

THE INDIAN COMPANIES (AMENDMENT) BILL.

The Hon'ble the VICE-PRESIDENT:—"The Council will now continue the debate on the Companies Bill."

The Hon'ble Mr. MEUGENS:—"Sir, it seems to me that the Hon'ble Member's amendment for the re-insertion of this clause, requiring, in most cases, a majority of independent Directors, suggests failure to appreciate the real objects of the Bill. Consideration of the Bill as a whole must show that its aim is not entirely to deprive Managing Agents of their power but rather to provide shareholders with the means

of ascertaining whether that power is being abused. To appreciate the question one must consider certain essential features of the managing-agent system. Certain factors, such as the high cost of living and the necessity for long leave, combine to render the home system of employing individual whole-time secretaries and managers impossible, but the managing-agent system admits of economical management and continuity of policy and so overcomes these two main difficulties. The success of the scheme is also largely due to the fact that the managing agent, being in charge of many concerns and having wide interests, is able to trade one company with another and so enable them, large and small alike, to earn profits. This very feature of the system, however, involves this difficulty, that, not being whole-time servants of the company, the managing agents have interests which may on occasions conflict with those of their Principal, the company in their charge. From my own experience of the way in which large managing agents' offices are run, I can safely say that what may be called departmental jealousy affords a better safeguard against unfair treatment than could be obtained by any amount of supervision by outside directors. That, however, although well enough in practice, can hardly be said to fulfil the requirements of the law of principal and agent, which are that an agent shall disclose the nature of his interest to his principal, and it is obvious that any prudent agent would welcome the appointment of some person or persons representing his principal, the Company, to whom he could make the required disclosure, if only as a protection to himself. The independent Director is the obvious solution, but it by no means follows that he need be in a majority. It is an essential part of the system that the regulations or articles of the company endow the managing agent with very full powers indeed, and it is in the highest degree undesirable that there should be forced upon the company a group of persons, without perhaps knowledge or experience, capable nevertheless of over-ruling the managing agent, who, apart from his special qualifications, has usually the largest stake in the concern. The Bill is not intended to take the control out of the hands of the managing agent. If it were, it would, I think, be the greatest mistake that could be made. It is merely intended that there may be one or more representatives of the shareholders on the Board to see that the company is being fairly treated, and if the managing agents do not permit such representation, they place themselves in an extremely awkward position. The Bill as it stands is little more than an indication of how the difficulties incidental to the system can best be overcome, and if is for managing agents, for their own protection, to accept the principle that shareholders should be independently represented on the Board. It is the business of managing agents to direct as well as manage, and the policy of the company must always be the policy of the managing agents. If the shareholders' representative disapproves that policy or considers that the company is not being fairly treated, he can always communicate with his shareholders and let them take what action they please.

"I am therefore against the re-insertion of section 83C, but if later it be found that managing agents do not, for their own protection and for the satisfaction of shareholders, permit independent representation, it may be that this section will have to be enacted; but in that event it is to be hoped that it will be so modified as not to involve placing the managing agents in a minority."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"Sir, I regret that I cannot see my way to support the amendment and go against the decision of the Select Committee of which I was a humble member, for in my opinion nothing can be gained by the insertion of the clause in question. Even now, without this clause, the shareholders are absolutely free to elect any one they please as directors, but you cannot make a law that if the majority of the shares are, as is generally the case, in the hands of the managing agents and their friends and relatives, the minority of the shareholders shall dominate over the majority and be placed in a position to thrust their nominees as directors upon the majority. You cannot reverse the natural order of things and place the majority at the mercy of the minority. In every company there is always a discontented minority who act as a clog to the wheel of progress, who always take delight in thwarting the majority and its managing agents. It is not possible to satisfy everybody and there must be a discontented few everywhere. It is always an easy matter to speak disparagingly of managing agents and to decry them and to belittle their efforts, but it may be said of most of the mills and factories in Calcutta and of tea plantations in Assam that they were promoted, developed, floated by managing agents alone, and it was through their exertions alone that sufficient money could be raised for floating these mills and factories, and so far as I know, these managing agents, at least the majority of them, have hitherto acquitted themselves well by their efficient management of their respective companies and by giving satisfactory dividends to the shareholders. The successful working of a company invariably depends on the honesty, tact and skill of the managing agents and they have already been false to their trust. Directors as a rule can exercise and generally do exercise very little effective control over the management, and I must say that there is no justification, at least so far as the present is concerned, for the insertion of clause 83C, for if the majority of the shares are held by the managing agents it will not be possible to secure a Board of independent directors or a majority of such directors who would be hostile to the managing agents. In such a case the election of a director must necessarily depend on the good grace of the managing agents. Under the circumstances, so long as the managing agents hold a majority of shares

it would be a futile attempt to provide that the majority of directors should be independent of the managing agents. The result of such a provision would be that, while we should have a seemingly independent Board of directors, virtually and in practice they will be subservient to the will of the managing agents. Under these circumstances I am sorry that I cannot see my way to support to the amendment."

The Hon'ble Mr. MONTEATH:—"Sir, I have listened, and listened with attention, to the various arguments that the Hon'ble Mover of this amendment has put forward, and I am sorry to say that, although he has striven hard to make a good case, I cannot altogether agree with him. In the first place, it appears to me that he starts off on a wrong basis. He assumes that directors have been asked for or are necessary. I can only speak for Bengal; but as far as Bengal is concerned, I do not know that I have ever heard that directors were necessary. There is another thing too, we started off on this legislation with the intention of following the English Act. These five clauses go far beyond the English Act. The English Act allows the shareholders, who in reality are the proprietors of the company, not only to select its own form of management, but also to select its own directors; but if this particular clause was included, it means not only that the form of management must be directorships, but also that the choice of directors is limited. You may know the best man, and yet you are not allowed to elect him.

"There is yet another thing that I should like to draw attention to, and that is that the Hon'ble Member, in moving this amendment, referred to the unanimity of the Report of the Select Committee a year ago, and I should in that connection like to point out that it was unanimous, but on one condition, that these five clauses should be deferred for future consideration."

The Hon'ble Mr. CLARK:—"Sir, it has been my lot in past years to listen to a great many debates in the House of Commons and to have watched many forms of pressure or suasion being exercised with varying degrees of ingenuity and subtlety upon the Government of the day. In the course of these sometimes rather weary hours, I have frequently noticed that the type of proposal which it is most difficult for a Government to resist is one which, coming from an ethereal foe or from a candid friend (in which latter category I hope I may include the Hon'ble Member who has moved this amendment), urges that Government should progress further and faster on its road than it considers either desirable or expedient and promises it in so doing a generous measure of support. It cannot but seem churlish to refuse a motion which comes in so enticing a guise. Now, it is precisely in this invidious position that my Hon'ble friend Sir Ibrahim's motion is placing Government. Government, in view of the representations which they have received, consider it desirable for the present to stop short of making independent directorates compulsory by legislation: my Hon'ble friend and those who have supported had would urge us on and persuade us to make them compulsory here and now. I am very loathe to have to refuse the Hon'ble Member's motion, for I am in agreement with much that he says, though I also hold very strongly that he has grossly exaggerated the objections to the course which Government propose to pursue, and I differ altogether from his view that the omission of this clause impairs the permanent value of the legislation proposed in this Bill, or still less, as he would appear to hold, the value of the main Companies Act which we passed last year. I agree with him—to take our points of agreement first—and in this matter I have in no way changed the view I held last year—that a directorate independent of the managing agents is a preferable organisation for a company in which the managing agents do not hold the controlling interest. I do not hold the view because I think managing agents cannot ordinarily be trusted to manage a company disinterestedly; and I hope—though I am not sure—that the Hon'ble Member does not either. Were that assumption valid, there would, of course, be an overwhelmingly strong case for enacting this clause. But, equally of course, it is not valid, and Government, when the clause was laid before the Select Committee last year, never put it forward on such grounds. They did not propose, as the Hon'ble Mr. Meugens, I think, has pointed out, that the directorate should entirely supersede the managing agents, which is what, I fancy, the Hon'ble Sir Ibrahim would like to see. But, apart from this, the advantages of a board containing an independent majority are obvious. Such a board would protect a managing agent firm from any suspicion of unduly favouring the firm's interests to the detriment of the interests of the managed companies. Or, if a director interested in a contract entered into on behalf of a company, discloses his interests as required under clause 91 (a) of the Bill, the presence of independent directors may often be of great value; and in the case, which of course has to be contemplated, of a company getting into the hands of an untrustworthy agency, the independent directorate would afford them the means of ascertaining whether the powers of the agents are being used to their detriment. Another point on which I am in agreement with the Hon'ble Member is in regard to the criticisms which have been levelled against this clause on the ground that it would have been easy of evasion. These criticisms have indicated that some modifications might have been necessary, but I agree with him that they do not demonstrate that the difficulties of drafting a watertight clause would be insuperable. I have not, as I have said, changed my views on these points, but there hole question turns on whether it is essential now and without any further delay to make such an independent directorate compulsory by law, especially in view of the feeling to the contrary which is held in commercial circles. The Hon'ble Member holds that it is necessary. On the one hand, he takes, as I have already said, a very gloomy view of the commercial morality of

managing agents as a class. On the other hand, he despairs of shareholders being educated up to taking an interest in their concerns. He considers that their apathy has been established for all time by the experience of the working of the Company law since 1882, and he holds therefore that the legislature should step in and compel them, if they hold the controlling power in the company, to appoint directors independent of the managing firms. These are the points on which I think the Hon'ble Member has failed to establish his case. I think the further light which has been thrown on this subject by the discussions in the current year have indicated that there are good grounds for at least giving a further trial to the operation of what may be termed natural causes before the State steps in. Every one will agree that it is far preferable, if possible, that such changes should come about without the interference of the legislature, if there is any prospect of their doing so; and what we have to consider is whether there is any reasonable prospect of such a result. Important commercial bodies on both sides of India have urged the desirability of not pressing the enactment of this clause. The Hon'ble Member has hinted that Government are agreeing to drop it because of opposition from Calcutta—well,' hinted is perhaps hardly the word—he went a good deal further than that—and he supported his case with every argument he could think of, some serious and some purely frivolous. As to the latter, I will only say that if the Bengal Chamber were really wooing me to return to their bosom, they took a very curious way of doing it last year. At least if that was their real feeling, their attitude towards me last year may best be described in the words of the text 'whom he loveth, he chasteneth'. But to return to the more serious arguments, the Hon'ble Member has been trying to persuade Council that the attitude of Government on this clause now is solely due to the opposition to it which came from the Bengal Chamber. It is quite true that its omission was moved in Select Committee by the Hon'ble Mr. Monteath, who represents the Bengal Chamber of Commerce, but Council should also bear in mind that its exclusion had been advocated by the Bombay Chamber of Commerce, by the Bombay Millowners' Association, by the Madras Chamber of Commerce and by an important section of a Chamber which failed somehow to find any mention at all in the Hon'ble Member's speech, the Hon'ble Member's own Chamber, the Indian Merchants' Chamber of Bombay. When I happened to mention that section of his Chamber to him in Select Committee, he rather unkindly disposed of those who were in favour of excluding the clause by saying that they were far too much interested to give an unbiassed opinion. Well, it is easy for the Hon'ble Member to say that kind of thing, but Government cannot treat representations from accredited commercial bodies in quite so cavalier a fashion. Nor can they take up the attitude which the Hon'ble Mr. Pandit and the Hon'ble Mr. Acharier were inclined to take up in their minute of dissent on this Bill, that in view of the careful consideration given to the Bill that in view of the careful consideration given to the Bill by the Committee of last year, no change of any substance should have been made in it as compared with its shape when it issued from the Committee of last year. I think Hon'ble Members are inclined to overlook the circumstances which hampered the examination of this clause last year. I thoroughly appreciated, when I brought them forward, that they were on a different footing to other clauses in the Bill because they had not been circulated. Ordinarily, as Hon'ble Members know, an important Bill, or for a matter of that, any Bill, is circulated through Local Governments to commercial bodies, to every body who has an interest in it and to very many people who have no interest in it, in order that we may get their full and detailed views upon it. In this case I was fully conscious that I was bringing forward proposals of great importance to Indian Commerce which had not been treated in that way, and when I moved to set up the Select Committee, after explaining the reasons why we could not embody them in the original Bill, which I need not recapitulate, I called special attention to these clauses. I hoped that by so doing they would get a certain amount of notice in the Press, that they would be seen and studied by commercial people, partly in that way and partly through the representatives of the Chambers of Commerce here; and that we should be able to get a very full expression of opinion on them before the Committee stage of the examination of the Bill was completed; however, those hopes were disappointed. The Committee of the Bengal Chamber of Commerce considered that they could not express an opinion upon them without an examination extending over several months, and, apparently, a sort of referendum to every Member of the Chamber, and they accordingly expressed their inability either to brief their own representative or to discuss the clauses with me while they were still in Committee last year. At the time this seemed to me shall I say, over-meticulous on their part; and even now, if the Hon'ble Mr. Monteath will forgive my saying so, I have scarcely achieved conviction that it was necessary; but at any rate

it was the view they took. At the same time we were deprived of any assistance from the representative of the Bombay Chamber of Commerce, who found himself unable to attend the meetings of the Committee. Government therefore did not obtain the same degree of assistance which they usually receive in such matters from the commercial community. If they had received it, I think the question of this clause, and, of course, of the rest of the Bill, could quite well have been disposed of last year, and the additional labour involved in circulation, and in reconsideration by this year's Committee, would have been avoided. But, though we may regret that this did not happen, that does not discharge Government from its duty of listening to, and very carefully weighing, the considerations which have now been put before them in support of certain modifications in the Bill. What the Bengal Chamber have now advocated, is the postponement of the entire measure until the Companies Act of last year should have been in force for some considerable time. That

view has not been supported in other quarters, and it is not one to which Government could agree. But the position is different in regard to this particular clause. As I have said it is not merely a case of being asked to stay our hand from one quarter only, but the request to leave it out has come from several important centres in India. It has come from Calcutta, Bombay and Madras—in Bombay from more than one section of the community; not only from the British Chamber of Commerce, but also from the Indian Mill-owners' Association and the Indian Merchants' Chamber. Now, Sir, the Hon'ble Member has urged that Local Governments have not agreed with the Chambers of Commerce in the view they have put forward on this question. I think we are only really concerned here with the Local Governments in whose jurisdiction fall the important Chambers. It is very natural that the others should say 'this is a reasonable proposition', just as we feel that it is quite a reasonable proposition, and it is not for them to go into the possible difficulties which may occur in putting a clause of this kind into operation. So I only deal here with the principal Local Governments and in this case, really what it comes in, is the Local Governments of Bengal and Bombay.

"Now the Hon'ble Member said that we are very fond of quoting Local Governments when they are on our side, to enable us to refuse something which Hon'ble Members opposite are pressing for, but that we are now overruling them in a matter in which they are on the same side as the Hon'ble Members themselves. But I think this is a matter in which the Government of India cannot shelter itself behind the Local Governments. The interests of commerce in its larger aspect are in our charge, and this is a question which is only in a very minor degree governed by local conditions. The ultimate responsibility rests and must rest with the Imperial Government in choosing between the views put forward by the Local Governments and by the Chambers of Commerce. We are after all in direct touch with the Chambers of Commerce. In the ordinary way, in the administration of the Government of India, if any person or body of persons in the provinces wishes to bring any matter to the notice of Government, he or they have to come up to the Imperial Government through the Local Government. In some matters Chambers of Commerce do that too, but all the principal Chambers have the right of direct access to the Government of India; and as Hon'ble Members know, it is one of the duties of the Members in charge of the Commercial and Financial Departments, myself and my Hon'ble colleague the Finance Member—when they are on tour—to meet the Chambers direct, to discuss matters with them, and to deal with them without any intermediary. Possibly, it may sometimes occur that on these matters the Chambers are more free in putting their point of view—it is very natural that it should be so—direct to the authorities who have ultimately to decide the matter, and go into these matters more fully with us than with the Local Government. I am not in a position to say, whether Local Governments discuss these matters by word of mouth as well as by correspondence. It will be obvious to the Council that the former method is the one by which we very often obtain a greater and more intimate knowledge of a question; it is the method which I have followed in dealing with this Bill, and I take the fullest responsibility for so doing. Now, the point I wish to put to the Council is this. I feel very strongly that the requests of these Chambers cannot be so lightly brushed aside as the Hon'ble Sir Ibrahim would wish us on the mere plea that they are interested and biassed parties. It goes at a great deal deeper than that. It is particular moment Government cannot but recognise that those who argue that shareholders are becoming more alive to their own interests, have some reason on their side. There was a good deal in Sir Fazulbhoy Currimbhoy's remarks on this clause with which I do not agree, but the Council will not fail to have been impressed—and Sir Fazulbhoy is a commercial man of great experience—with what he told us about the increased interest which shareholders take in the affairs of companies in Bombay. Then, there is the Act of 1913, which will come into force within a few weeks. That Act contains improved provisions relating to accounts and the authentication of balance sheet; the greatly enlarged balance sheet which has now been prescribed; the powers conferred on Local Governments of appointing Inspectors to investigate the affairs of a company (a provision special to the Indian law, which has not been tested by experience), the greatly improved audit:—all provisions leading to a far greater knowledge of the management of a company than heretofore. Apart too from the information available only to shareholders there will be a much larger measure of publicity and more criticism in the financial and commercial Press, which perhaps has more affect on the generality of share holders than the contents of a Company's official reports. It cannot be gainsaid that the Act comes into force at a psychological moment, when people's minds have been stirred by the recent financial and industrial failures. I do not say that the investor's education will be completed all at once. I am so far in agreement with the Hon'ble Member that I am not over-sanguine about shareholders as a class. But I submit that it does make a strong additional reason why we should not refuse to listen to the mercantile opinion which asks for the postponement of this clause. We do not after all lose much by delay. If experience shows that shareholders still do not avail themselves of their undoubted powers, further legislation on the lines of this clause is always possible.

"There is one more point on which I do not in the least agree with the Hon'ble Member, namely, that failing the inclusion of this clause, the value of the Bill is so impaired as he would have us believe. This has been especially urged in connection with the clauses relating to contracts. Now, the most important of these clauses is the last clause of the Bill, which deals with contracts made by the agents of a company in which the company

as an undisclosed principal, and which prescribes that the memorandum made at the time of entering into the contract shall be filed in the office of the company and laid before the directors at the next directors meeting. The object of this provision was to secure that managing agents at the time of making such a contract should decide definitely whether it was made on their own behalf or on behalf of one or more managed companies, and should record a memorandum as evidence of their decision. The attainment of this object is not prejudiced by the omission of clause 83C. The memorandum will still be filed; and the penalty for failure to comply with the requirement remains. What the Hon'ble Member really wishes is to go very much further than Government ever contemplated. He would like not only to prescribe the independent directorate which we originally had in mind, but also to lay down, as I gathered from his speech, that the directors are to meet at short intervals so as to be supervising the actions of the managing agents at almost every turn. The main ground he urged was this. He brought it forward in a very tentative way, but what he was hinting at was that managing agents sometimes are given, from the inside knowledge they obtain of the working of a company's business, to gamble in the companies' shares. Naturally, as managing officers of the company, they have special knowledge of its affairs: they know beforehand what the report of the company's working for the year is going to be, and they are in a position to buy or sell shares accordingly. Now, I have no knowledge whether this is really a common practice or not; but whether or not the practice is a common one, I do not see how the institution of independent directorates is going to stop it. You cannot prevent the managing agents or the manager of a company from having more inside knowledge of the working of the company than the directors, and if the manager or managers having a holding in the company use that knowledge to gamble in their shares, I must confess that I fail to see how the directors *qua* directors are going to be especially in a position to detect them, particularly in a country where the blank-transfer system facilitates irregular dealings. The question of their detection will depend on how far they can keep their share transactions secret, and that in the long run, if their transactions are on at all a large scale, will not be a very easy matter. At any rate it does not seem to have much bearing on the question we are discussing to-day, as to whether this clause is or is not to be replaced in the Bill.

"The last point I want to urge on the Council is this. Managing agents cannot have it both ways. The whole trend of company legislation is to place greater responsibility upon the directorate. This Bill—not only the Bill we passed last year, but this Bill also—is going to increase that responsibility. If the managing agents prefer to keep the directorate in their hands, they will have to shoulder the entire responsibility, and the onus will rest on them if things go wrong. That will work in one of two directions. Either they will themselves in their own interests, as the Hon'ble Mr. Meugens suggested, prefer to have a directorate with a strong independent element in it; or they will perform their functions with scrupulous regard to the interests in their charge, and I think it is not unreasonable that we should go so far to meet the wishes of the commercial community in this country as to wait a little longer, to see whether these causes are going to operate in that way.

"These, Sir, are the motives which have swayed Government in deciding to agree to the present exclusion of this clause. They look on the question as postponed until such time as will enable them to see whether, under the new stimulus that has now been brought to bear upon them by the Act passed last year and by the financial trials through which the country has been passing, shareholders will show a greater tendency to exercise their powers. If they do not do so, it will always be open to Government to have recourse to legislation on these or similar lines. I cannot accept the amendment."

The Hon'ble Mr. PANDIT:—"Sir, as one of the members of the Select Committee who dissented from the conclusions arrived at by the majority of my colleagues, I feel it necessary, in supporting the amendment, to answer a few points urged by the Hon'ble Mr. Clark. I did not think it necessary at the earlier stage of the debate to offer any argument in addition to what had been put forward so completely and elaborately by the Hon'ble Sir Ibrahim Rahimtoola. The Hon'ble Member in charge has spoken approvingly of many of the arguments that were addressed in pressing this amendment to the acceptance of this Council; and it renders my task the easier, as I need not cover the whole ground which was covered in the speeches of the Hon'ble Sir Fazulbhoy and some other speakers who opposed the amendment.

"Sir, the question really is this. We are attempting by this legislation to provide checks against misuse of the power vested in the managing agents. It is not relevant to ask whether the majority of the managing agents have been managing in their own interests to the detriment of those of the shareholders. In all legislation it is not for honest people that the legislation is needed; but it is for those who are likely to transgress the proprieties and rectitude of conduct that we legislate. Our criminal law, for example, is not needed for good citizens. Even if it be shown that the great majority of Managing Agents have conducted themselves properly; none the less, if we have examples where mischief has occurred in the present state of this country where the shareholders are not so much alive to their interests as in other commercially and educationally more advanced countries, it becomes necessary for the State to protect their interests in as reasonable a manner as can be expected.

"The provision which was embodied in clause 83C was only with respect to companies where the managing agents do not hold three-fourths of the capital of the company. It

was provided, and the amendment also provides, that where the preponderance of the interest of the managing agents is so great as that, we shall not ask for a majority of independent directors; but where it is not so great, it is absolutely necessary that there should be provision for independent directors being in a majority on the Board. It has been urged by my Hon'ble friends who have spoken against this amendment that there is absolutely no reason why this legislation should deprive the shareholders of their right of electing whomsoever they liked as directors; and that would apply only to a case where the managing agents and other shareholders over whom they can exercise influence, are in a majority. But there is no provision even where they are not in a majority for securing the election of a majority of independent directors. The contention has been put forward that if the shareholders who are not members of the firm of the managing agents, are in a majority, they can certainly exercise their right and elect whomsoever they liked by a majority of votes. In the first place, I wish to drew the attention of the Council to the fact that with regard to voting in the articles of association of a company, there is not always the provision which we have introduced in the Companies Act, that if the articles do not provide otherwise every one shall have one vote for the share he holds. Secondly, the Managing Agents although they may not hold a majority of shares, yet because they are one body, can always act with set purpose and they could always secure their preponderance by a solid vote at meetings where the directors are elected. With regard to the other shareholders, even though they may be in a majority, it is next to impossible to get every one of them to attend in person or by proxy where this is permitted, and every one of them to take the same intelligent interest as regards the company's affairs. It is in this way, I think, that even where the Managing Agents do not hold a majority of shares, they have the spurious advantage of securing a majority of directors who are entirely in their hands. This cannot be in the interest of the investing public; nor, I submit, can it conduce to the greater development of the industries of the land.

"Sir, with regard to the contention that myself and my Hon'ble friend Mr. Vijiaraghavachariar put forward in the minute of dissent which we submitted, that we had not heard any new arguments in support of the deletion of this clause 8C which had not been urged before the Select Committee of last year, the Hon'ble Mr. Clark referring to it urged that that Committee did not settle the question finally because the clause in question had not been formally circulated to the various Local Governments and the country generally, and that, consequently, the conclusions of last year cannot be taken as the point from which we should not depart or in any way modify our position, unless new and fresh arguments are brought forward in order to enable us to alter our views. Well, Sir, the arguments that have been brought forward in these various opinions as a result of the formal circulation, as my Hon'ble friend the Mover has pointed out, have been almost all in favour of these clauses. The Chambers of Commerce have in some cases opposed these clauses; but anybody who looks into the manner in which these opinions have come from them, will feel considerable doubt as to whether these opinions are independent or whether they are not more or less engineered opinions. I wish to speak with all consideration and respect to those bodies; but I find from these opinions that some of the Chambers of Commerce who had already pronounced their opinions in favour of this clause even after the formal circulation subsequently modified them, after they had seen the opinions given by other hostile Chambers of Commerce. I would refer particularly to the Cocanada Chamber of Commerce in the Madras Presidency which thus modified its opinion subsequently. Although asked to express their opinions early in June some of them, *e.g.*, the Madras Chamber, deferred their replies until after Bombay and Bengal Chambers had settled their policy.

"With regard to the Bombay Chamber of Commerce and the Mill-owners Association it appears that the opinions expressed on their behalf have been from the pen of one and the same gentleman, who is the Secretary of both these Associations; and the views of the latter are more or less echoes of the opinion given by the Bombay Chamber of Commerce. Other Chambers of Commerce, however, the Punjab Chamber of Commerce and those of Burma and Upper India and several others have been in favour of these clauses. I submit, therefore Sir, that it cannot be contended that even commercial opinion is all on one side and opposed to the provisions which are sought to be introduced by the amendment.

"I fail to see why the provisions for directors such as are proposed by this amendment should necessarily lead to the ruin of these various concerns which are entrusted to the managing agents. I would ask my Hon'ble friend Sir Fazulbhoy Currimbhoy, who has spoken of the secrets which managing agents would not be willing to part with in favour of their independent colleagues on the Board, whether, in concerns run by managing agents, there are not already on the Boards of Directors of the various companies persons who do not belong to the firm of managing agents; and if their existence on the Board of Directors is not altogether inconsistent with the keeping of these secrets, then there is no reason why, if a compulsory majority of independent directors is provided, these secrets should leak out more quickly than under the present circumstances.

"The Hon'ble Member in charge of the Bill has pointed to the important clauses with regard to the contract entered into by managing agents which have been inserted in the Bill as sufficiently protecting members; but if the directors are not independent, the value of these clauses will be lost. The clause provides that the memorandum should be placed before the next meeting of the directors. If the directors or a majority of them are

merely the kith and kin or members of the firm of managing agents, there is absolutely no purpose served by placing the memorandum before the directors. In fact there is nothing to prevent a meeting of such directors not being held for almost a whole year or for any period which the managing agents may deem fit—"

The Hon'ble Mr. CLARK:—The Hon'ble Member is wrong. The memorandum is to be filed in the reference to the company as well as at the meting of directors. It is laid before the meeting when it is first filed; that is the important matter."

The Hon'ble Mr. PANDIT:—" The clause to which I refer runs as follows:—

'(3) (2) Every such manager or other agent shall forthwith deliver the memorandum aforesaid to the company and such memorandum shall be filed in the office of the company and laid before the directors at the next directors' meeting.'

" So that the filing of the document will be of an importance whatever. The gist of the clause is that it should be placed at the next meeting of the directors and sub-clause (3) provides that if within a reasonable time the directors refuse to accept it."

The Hon'ble Mr. CLARK:—" I am sorry to interrupt the Hon'ble Member; but the clause makes no such provision. Clause 91 (2) (3) runs as follows:—

'If any such manager or agent shall make default in complying with the requirements of this section—

(a) the contract shall, at the option of the company, be void as against the company; and

(b) such manager or other agent shall be liable to a fine not exceeding two hundred rupees.'

" That is to say if he does not file it, then he is liable to fine; not if the directors do not accept the contract. The Hon'ble Member has misread the clause "

The Hon'ble Mr PANDIT:—" I accept the correction. I had for the moment not read the clause through. But all the same, my point remains that it has to be placed before the next meeting of the directors and that is intended as a check upon the action of the managing agents. That check will be absolutely non-existant if there is no provision for a majority of independent directors.

" Now, with regard to the mischief in some cases of managing agents being able to work concerns, especially when they are managing agents of several concerns, so that they might ruin one company and at its expense make the fortune of another company in order that their speculations might be carried on successfully, I submit that the opinions which we have received throw a lurid light upon the proceedings of some of them. I would not include the great majority of them in that category. The extent of the mischief is clear from the opinions sent by the Registrar of Joint Stock Companies in various provinces, particularly Bombay and Madras, and has led several business men of wide experience and trading and other associations, such as the Bhatia Mitra Mandal, Bombay Presidency Trades Association, Bengal Mahajan Sabha, Mr. Nusserwanji of Murree, K.B.E.D. Patel of Baluchistan and other commercial gentlemen to draw pointed attention to the evil of the system by giving concrete instances.

" It is necessary that these provisions should be enacted The Hon'ble Member in charge of the Bill said—' I do not see how by having independent directors there can be any less chance of such speculation in the interests of managing agents to the prejudice of share-holders.' I submit that if there were a number of independent directors they would insist on meeting frequently and would certainly come to know how the affairs of the company were going and if profitable they would also naturally like to have a share in the speculations by purchasing the shares or stock and in that way when there is a competition between these directors surely the secret manner in which the investing public is duped by rise and fall in value brought about by agents would not be possible. With a number of directors, and in particular if they are trying to sell or buy shares, the public would certainly be put upon their guard, and that would lead them to inquire into the drift of the transactions. I submit that indirectly there will thus be a certain security to the investing public.

" The Hon'ble Mr. Monteath has spoken against this amendment. In the speech which he delivered at the annual meeting of the Bengal Chamber he challenged the world to point to any business man, not being a figure head director, who supported such a provision as is embodied in clause 85-C.

" The Hon'ble Mover of this amendment is himself, I believe, a business man. He is a director of several commercial concerns in Bombay, and this amendment at any rate does not come from a person entirely unconnected with business and ignorant of business methods Sir, I wish to appeal to the Hon'ble Member in charge in connection with this amendment. A great deal of importance has been attached by all the Local Governments, all the Registrars of Joint Stock Companies and the various other bodies and persons that have been consulted as to the necessity of a provision such as is embodied in clause 85-C. The only bodies that are opposed to it, mainly composed of European firms, may be considered as having vested interests with which as was already anticipated they are naturally reluctant to part to the smallest extent. We had, of course, another section which was for the

protection of shareholders—that clause 77 to which the Hon'ble Mover referred—dropped in Council by the Hon'ble Mr. Clark last year. The original clause 88-A was negatived this morning, and now, clause 88-C also runs the risk of sharing the same fate. This small Bill which was considered of the greatest importance by the Hon'ble Member consisted of five clauses. One of them had already had its fate sealed by not making it applicable to existing companies, and this clause 88C is also threatened with total rejection. The country at large having expressed an unequivocal opinion on this question will rather be inclined to suppose that we have been in a hurry to overtake the Indian Companies Act of 1913, which is to come into force on 1st April, 1914, and because we wish to make these clauses also come into operating from the same date, the country will suspect that the Legislative Council felt as if it must throw its turnpikes open to let this mutilated Bill run its race with the Act of 1913. And perhaps if we are not very careful in giving our verdict upon this amendment in a proper spirit, the words of the poet,—

'Away went hat and wig
'He little dreamt when he set out of running such a rig'

might be applied to, and will not redound to the credit either of the Government or this Council.

"I support the motion."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Sir, I have a few remarks to make. I rise to support the amendment moved so ably by the Hon'ble Sir Ibrahim Rahimtoola. It strikes me that the question can be discussed independent of any reference to what has been done by the Select Committee last year or the Select Committee this year. The question is whether persons having a personal interest in contracts and other affairs of a company, other than as shareholders, should be allowed to be in the majority on the Board of Directors. As regards this point, the simple question is this, whether the majority of directors, whenever questions arise in which they have a personal interest, should be called upon to decide as a majority both for themselves as managing agents and also for the shareholders. It seems to me that the question admits of one and only answer. It has been settled long ago in England that it is undesirable to have persons as directors who have such conflicting interests. I shall just quote one or two passages of high authority on the point. James (L.J.) in Smith v. Anderson says: 'The director never enters into a contract for himself but for his principal, the company'. He is thus a sort of trustee.

" Lord Cranworth in the case of Aberdeen Railway Company says—

'The directors have duties to discharge which are of a fiduciary character towards their principal, the company, and it is a rule of universal application that no one having such duties to discharge shall be allowed to enter into engagements in which he has or can have a personal interest conflicting or which possibly may conflict with the interests of those whom he is bound to protect.'

" All that the amendment asks for is to embody this ancient and well-recognised principle in the new Act. Much allusion is made to the English law on the subject. We must remember that in this country enterprise by way of joint stock is in a state of infancy. It is borrowed from England where, I believe, more than in any other country, it was developed and perfected, as also in America since. Therefore shareholders in India need special protection both on their own account and in view of the development of future enterprise of this kind. Its opponents, Sir Fazulbhoy Currimbhoy and also Mr. Sita Nath Roy, both admit that the vast majority of shareholders are ignorant and therefore they say they should not have a predominant voice. It seems to me, taking that admission as a basis, that that is why Government should specially protect them and give a lesser voice to the managing agents who are admittedly more capable. I cannot understand how, being scattered all over the country and having very little knowledge about joint stock enterprise, these people can effectively take care of themselves. It is conceded by some speakers who do not agree with the Hon'ble Mover that such a state of things should, if possible, be remedied by the law. But at the same time they ask for postponement of the question till more experience is gained, why they do not satisfactorily explain. I do not wish to make much of the apparently inconsistent attitude of Government, but both sides have made free use of what had been done by the Select Committee before and by the Select Committee now. I very respectfully submit that wherever, whether in Council or in Select Committee, there is a majority of officials, too much importance should not be attached to the decision of the majority. But in this particular case, if any importance is to be attached at all to such decisions, it has to be attached quite the other way. In the Select Committee there was a remarkable speech made on the side of the official majority in support of the minority—"

The Hon'ble Sir ALI IMAM:—"I rise to a point of order, Sir. I claim that the proceedings of the Select Committee are confidential and the Hon'ble Member, remembering that, will not, perhaps, care to divulge to the Council here anything that happened in that Committee, save and except that which appears in the Select Committee's Report."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Sir, I would call attention to a portion of the speech of the Hon'ble Member in charge. As regards the voting in the Select Committee, the Hon'ble Member in charge alluded to two votes. The Hon'ble Member in

charge said that the Hon'ble Mr. Pandit and the Hon'ble Mr. Acharior are the only two persons who voted."

The Hon'ble Sir ALI IMAM:—"May I rise to a point of order? Supposing a wrong has been committed, is it the Hon'ble Member's claim that because one wrong has been committed that wrong should be perpetuated? I rise to a point of order in regard to what the Hon'ble Member himself is doing. I do not remember what happened before."

The Hon'ble the VICE-PRESIDENT:—"The Hon'ble Member should not refer to the proceedings of a Select Committee, which have not been published. I did not know of the time whether the proceedings had been published or not."

The Hon'ble Mr. VITHALACHARIAR:—"I quite accept that ruling, except that I was defending myself, and I would only ask that Hon'ble Members in Council shall attach no importance to the fact urged on the other side that those who dissented from the view of the majority of the Select Committee are very few, because, if we are not allowed to explain it now, is it fair to refer to the fact that two or three dissented? We all do not know what passed there; it may be that several others spoke on our side. Therefore, it is extremely unfair to us to allude to the fact that only two or three members of the Select Committee have dissented from the view. In fact, we should not allude to it at all in any way.

"Then there is another aspect of the case. The Hon'ble Member in charge said that in consequence of the opinions received by the Government of India subsequent to the Report of the first Select Committee he had to change his attitude, but in quoting those opinions just now, he has not referred to the opinions of the Bhattia community of Bombay, who are a highly enterprising mercantile community. They say such a provision as this, which has been deleted by the Select Committee, is essentially necessary and they give instances which are a complete answer to the Hon'ble Sir Fazulbhoy Currimbhoy's challenge that no instances have been found that, owing to the company being managed by managing agents, there have been failures. They give five instances of such failures which this community attribute to management by managing agents. Then we have also the statement of the Registrar of Joint Stock Companies of Madras that certain companies and a bank in the Tinnevelly District owed their failures to mismanagement by managing agents. In these circumstances it is not fair to say that we know no instances showing failure on account of management by managing agents.

"Another phase of the question arises when the Hon'ble Member in charge said that as regards the opinions of the Local Governments on this important question, the Government of India could not accept them because of the fact that this is a commercial matter and therefore the full responsibility must exclusively belong to the Government of India. Let us accept that position for a moment; but I should also like to allude to some important statements made by the Government of India itself, which are quite germane to the question. In the memorable Despatch of the Government of India, dated August, 1911, the following passage appears:—

'Public opinion in Calcutta is by no means always the same as that in places elsewhere in India and it is undesirable that the Government of India should be subject exclusively to its influence.'

"Then it says the Government of India would be in a better position in Delhi to deal impartially with the railway and commercial interests of the whole of India. Now the Secretary of State in dealing with this question also alludes to this special passage He says:—

'I am not disposed to attach serious importance to the removal of the Department of Commerce and Industry from a busy centre like Calcutta, for any official disadvantage due to this cause should be counterbalanced by the gain of the wider outlook upon the commercial activities of India as a whole.'

"I respectfully submit that the present attitude of Government is not quite loyal to these two pronouncements. Whatever may be said about information from various places, the fact remains (I am sorry to have to say it) that this provision was deleted in Select Committee, I believe, at the instance of the Bengal Chamber of Commerce. Now, people are entitled to hold the view that the influence, I should say almost the fascination, of the Bengal Chamber of Commerce continues no matter where the Government of India is, although it has escaped now these two years from its influence at Calcutta.

"When we allude to the attitude of the Government of India or the Hon'ble Member in charge during the last year when the measure was being considered both in the Council and the Select Committee, we do not mean to charge him with wilful inconsistency, but what we do mean is that the experience of previous years and the opinions collected and recorded induced Government to accept the position which we now invite Government to accept again or rather to retain. Now it is not stated on the other side that they made a mistake in taking up that original attitude. The position assumed now is that subsequent inquiries made the altered attitude necessary. What are the subsequent inquiries? And is the subsequent inquiries is there not a conflict of opinions? Therefore a case must be made out, not by us, but by those who, having once rightly assumed a particular attitude, wish to retrace their steps and assume a contrary position. I respectfully submit it is for them to show but they are entitled to this attitude and it is for them to refute our arguments and

not for us to make out a case. I trust, Sir, you will excuse me if I relate a little story by way of illustrating the present position of Government. I respectfully submit that the Government, or at all events some of the responsible Members, still continue under the fascination of the Bengal Chamber of Commerce exclusively. A traveller's story runs as follows:—

'A snake chased a squirrel. The squirrel escaped and went high up and joined a host of other squirrels in a banyan tree. The snake, not able to climb the tree and follow the squirrel, posted itself at the bottom of the tree and continued ever to turn its head in the direction of the squirrel which it had chased, and wherever it went the snake was directing its eyes hard at the squirrel. That squirrel, unlike the other squirrels about it in the tree, turned to see what was the game of the snake, and the squirrel so often saw the snake and the snake so often saw the squirrel that, after a good deal of screaming, the squirrel eventually descended and allowed itself to be swallowed by the snake. Thus the squirrel was destroyed by the fascination of the snake.'.

And if the Hon'ble Member in charge will forgive me, I will only say here that, no matter if Government has escaped the influence of Calcutta these two years, yet I am very sorry to say, it has always been thinking of the Bengal Chamber of Commerce in the sense that the squirrel was thinking of the snake, and it was captured by the Bengal Chamber of Commerce on the principle of fascination. And hence we are where we are."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"Sir, after the able speech which my Hon'ble friend Mr. Acharjar has delivered, my task in replying to the debate is greatly simplified. I think, however, that the question at issue is so important that I will be permitted to detain the Council for a few minutes in dealing with the several objections that have been raised.

"As regards the objections raised by my friend the Hon'ble Sir Fazulbhoy Currimbhoy, I desire to point out that he gave certain statistics, and percentages, without supplying us with actual statements of facts. If those statements had been before us we would have been able to judge how far we might be guided in drawing conclusions from the information he mentioned in his speech. A great deal has been said as regards the honesty of managing agents. I do not think anybody has raised the slightest question as regards the honesty of managing agents as a class, but I cannot help asking, if they are so honest, why do they object to a majority of independent directors? Surely, as the Hon'ble Member said before, and I am thankful to him for having said it again to-day, if they are honest, it would really be to their interests to have independent directors so that they may not be open to that suspicion and criticism which, under present circumstances, they are certainly open to. I feel that representatives of managing agents ought to welcome an innovation like this in order to satisfy the shareholders, whose money they went for the purposes of joint stock enterprise, that their representatives are in a position to exercise some control over the management of the concerns.

"As regards the bogey of disclosure of trade secrets, I really do not know what is meant by it. I know in Bombay every company in which my Hon'ble friend Sir Fazulbhoy is interested, as a member of the managing agents' firm, has got a minority of independent directors. If they have been able to find a minority of outside directors without the danger of disclosure of trade secrets, I cannot see why there is such a grave difficulty in finding one or two more men of the same qualities and confidence to provide a majority of independent directors and in that way to ensure their own interests. I do not know whether to regard the Hon'ble Mr. Maugen's speech as opposed to my amendment or as in favour of it. The Hon'ble Member said he was not in favour of my amendment; but his concluding observations, as I understand them, were in favour of providing an independent Board of Directors. Dealing with managing agents, I have taken him down to say that the course I am advocating is 'for their own interest and for the protection of shareholders'. I take it therefore that, though he himself feels that it is desirable to secure independence in the Board of Directors, he is going to vote against my amendment. I do not wish under the circumstances to deal with his speech any further.

"Well, Sir, I heard the Hon'ble Mr. Monteath say that he is strongly in favour of the deletion of this clause. I had hoped that the Hon'ble Member who was wholly in favour of this clause last year, and against it this year, had again changed his mind in view of the reasons which I had advanced in my opening speech and reverting to his opinions of last year would support my amendment. But it is my misfortune to find that on the present occasion he is unswervingly adhering to his recent convictions. There was one thing which he said in his speech and which I was unable to follow. He said that 'when best men are available, they could not elect them.' Why, I thought the real difficulty was that you could not get best men; but if you have a supply of best men, I do not see what difficulty there can be in getting them elected under the law as it stands at present.

"Then, Sir, dealing with the Hon'ble Member in charge, I cannot help drawing pointed attention to the fact that he ignored the main position which I adopted in moving my amendment. I asked him whether it was a fact, or whether it was not, that the managing agents were the officers of the company, and that the control of independent directors was 'necessary' over them as such officers. If that was not so,

why is it that he is asking the Council to pass a law making it obligatory to have directors? What is the *raison d'être* to provide that there shall be directors and of the same time to leave it to managing agents to constitute the entire Board? The deletion of this clause does not merely mean that there shall not be a majority of independent directors, but that the entire Board may consist of partners of the managing agent's firm. There is no prohibition against it. The law merely lays down that there shall be two directors, but provides no bar to the members of the managing agents' firm being such directors. It obviously follows therefore that under the law as we are going to pass it, the entire board may consist of members of the managing agents' firm. If that is conceded, and it must be conceded, then I should like to ask, why do Government propose to make it compulsory to have directors at all?"

The Hon'ble Mr. CLARK:—"I will explain the point now or afterwards, as my Hon'ble friend wishes. Managing agents are in the same position as managers, that is perfectly clear. If, therefore, there are no directors, by the law which we passed last year, they will be for the purposes of the law directors, but they will not be advertised as such. Under the provisions of this Bill, in the case of new companies, if the managing agents' firm have got their own partners appointed as the sole directors, that fact is at once published. They will have to state that the directors of a company are so and so. But for this alteration in the law, the fact would never be advertised at all. That is the whole point. I am sorry that I did not deal with it before."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"I am much obliged for the explanation given, but my question stands, viz., what benefit does he expect to secure to the shareholders by this publication? If you require three distinct entities in joint-stock concerns, (1) the shareholders, (2) the Board of directors and (3) the managing agents, then you ought to have all these distinct. Why should you permit by law that the managing agents and the directors could be one and the same? What is then the benefit the shareholders are expected to derive by calling members of the managing agents' firm their representatives on the Board of directors. It appears to me that when you provide that there shall be directors, it necessarily follows that they should be independent of the managing agents.

"Then, Sir, in dealing with the opinions which I cited, the Hon'ble Member raised the question about the Indian Merchants' Chamber. I deliberately omitted reference to it because the summary which I have prepared shows the names of trading and commercial associations which are in favour of this clause, and the names of those bodies which are against it. The Indian Merchants' Chamber is neither for nor against and its name does not therefore find a place in my summary. The Indian Chamber state in their report that they are not unanimous on the point; that one set of opinion is in favour of retention; while the other is against it. In a summary which was merely dealing with commercial opinion in favour and against, I naturally could not include them. As I told the Select Committee, the division at the meeting of the Chamber which I attended was 4 for and 4 against. I am dealing here with the Indian Merchants' Chamber."

The Hon'ble Sir ALI IMAM:—"You said the Select Committee."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"I of course, meant the Indian Chamber. As the Committee of that Chamber was equally divided, you could not take their opinion into consideration; there were four votes for and four votes against. I do not wish to go any further into that matter, because I feel that when an Association is equally divided, it cannot be considered as either for or against.

"It is contended that the shareholders will now obtain a balance sheet with much more information, and that the accounts will be better audited. Perfectly true; but as I have pointed out in my dissenting minute, you will have to change the nature of the shareholders as a class before you can expect them to exercise that potent voice in the election of directors which unquestionably vests in them. I cannot help repeating that if it is admitted by the Hon'ble Member that it is a very desirable thing to have these independent directorates, then why does he not pass the necessary legislation now instead of waiting for some years to come? I should like to invite the attention of the Council to the Statement of Objects and Reasons in which it is distinctly stated as follows:—

'The object of this Bill is to supplement the Indian Companies Act, 1913, in respect of certain matters relating to the internal management of Companies. This supplemental legislation was considered desirable by the Select Committee of the latter Bill in view of the system to a large extent peculiar to India by which some Companies are managed by firms of managing agents whose relationship to the Companies they manage is different from that of a director to his Company in England . . . . . The provisions of this Bill are designed to secure, firstly, that every Company should have directors, secondly, that *the majority of the directors of every Company shall be independent of the managing agents*, exception being made in the case of private companies and of Companies in which the managing agents themselves hold a predominant voting power.'

"It will be observed that one of the principal objects for which the present legislation was undertaken was the provision of independant boards of directors. The Bill

went to the country on the strength of that Statement of Objects and Reasons. As I have already pointed out all the Local Governments and Administrations and an overwhelming body of commercial opinion are in favour of passing these five clauses together and now. Why is it then that a clause which the Select Committee unanimously recommended last year and still admit to be desirable is going to be postponed and not passed into law now?

"There is one thing more which I must point out. Under Table A which is attached to the Companies Act, it is provided by section 17 that—

'(1) There may, in the case of a Company limited by shares, and there shall, in the case of a Company limited by guarantee or unlimited, be registered with the memorandum, articles of association signed by the subscribers to the memorandum and prescribing regulations for the Company.

'(2) Articles of association *may adopt all or any of the regulations contained in Table A in the first schedule.*'

"Under this and the following section of the Act a joint-stock Company is authorised to adopt any one of the regulations provided in Table A. Table A contains one clause, viz., number 95—to which I should like particularly to invite the attention of the Council in reply to the point made by the Hon'ble Member. It will be open now to any joint-stock Company to have in their articles the following clause, viz. (*Clause 95 of Table A*:—

'The Company in general meeting may declare dividends *but no dividends shall exceed the amount recommended by the Directors.*'

"The law lays down that the directors can have by the articles the absolute power of determining the amount of dividends payable to shareholders, and leaves no authority to the shareholders, however large their majority may be, to vary the amount which the directors may choose to recommend. If I understand the clause correctly—and I think my reading of the law is correct—does the Council realize what they are doing by the deletion of this clause and the omission of independent directors? You are handing over the shareholders, even when they are in a majority, to the tender mercy of the managing agents, who will be either the sole directors or in a majority on the Board. The managing agents as directors can withhold or can give the smallest possible dividend they like, and the shareholders will have no remedy! Can there be a stronger argument in favour of requiring an independent board of directors?

"But there is one other point which to my mind is even stronger, and that is the point referred to by the Hon'ble Member in his remarks in introducing the Bill. It refers to clause 91D. He also said to-day, in answer to my Hon'ble friend Mr. Pandit, that an independent board of directors is not necessary so far as the operation of section 91D was concerned. How important this provision is may be judged from a brief extract which I will quote from the Hon'ble Member's speech of last year:

'As things stand at present it is open to a firm of Managing Agents to deal in the market in some commodity in which their clients are also interested, and to treat the transaction subsequently, according to its success or failure, either as their own or as made on behalf of some business which they manage. It is open to them, for instance, to buy cotton or jute on a given day, and if the price rises, to resell to their own profit, or if it falls to transfer it to some mill they manage at the price at which they bought. I do not say that these things are often done, but no one familiar with business in India will deny that they do occur, and every one I think will agree as to the desirability of making their occurrence as difficult as possible.'

"Section 91D, I understand, is provided to meet this contingency. Now let us examine what will be its actual effect? If you pass the clauses as originally framed—all five—then it will to some extent be effective; but if you delete section 83C, this clause will hardly be operative at all in the matter of carrying out the intention which the Hon'ble Member put in such excellent words. Section 91D reads as follows:—

'Every Manager or other Agent of a Company other than a private Company who enters into a contract for or on behalf of the Company in which contract the Company is an undisclosed principal shall, at the time of entering into the contract, make a memorandum in writing of the terms of the contract, and specify therein the person with whom it has been made.

"Every such Manager or other Agent shall forthwith deliver the memorandum aforesaid to the Company, and such memorandum shall be filed in the office of the Company and laid before the Directors at the next Directors' meeting.'

"The safeguards against this evil which the Bill provides are three, as the Hon'ble Member rightly pointed out. The first is that such transactions shall be noted in a memorandum; secondly, that such memoranda shall be kept in the possession of the Company, and thirdly, that they shall be placed before the next meeting of the Board of Directors. Now, as I stated in my opening remarks, I do not wish to cast reflections on anybody, but the interests of a Company require to be safeguarded, and I will therefore assume a case of that kind in order to show how easy it is, by the deletion of clause 83C, to get round clause 91D, and the safeguards which we are now providing by this clause can become absolutely valueless in regard to those firms of Managing Agents who desire to

make them wholly inoperative. It is perfectly true that a memorandum will have to be written and then filed with the Company. The Managing Agents are in sole charge of the Company and all its books, vouchers, safes, etc. Each Managing Agent will have, of course, to note such a transaction on a piece of paper. Supposing that he is afterwards inclined to be dishonest and wants to pocket the profits on the sale or purchase of large quantities of cotton or jute on the lines of the Hon'ble Member's remarks, the mere fact that he has noted the details of the transaction on a piece of paper—call it a memorandum if you like—and has handed it over to the Company, that is, to himself, on behalf of the Company, can in no way prevent him from calling the transaction his own afterwards. The third safeguard will be equally inoperative. Under the law as recommended by the Select Committee, there need be no Board meeting for many months—sometimes for a whole year, during which time, if the Managing Agent so desires he can suppress or destroy the memorandum or substitute another for it, and all this can be done without anybody knowing anything about it. If there was an independent Board of Directors, there would be at least one meeting a month and the memorandum would have to be placed before it. When once this memorandum is placed before the Directors and noted on the minutes, then the risk of variation or suppression would be reduced to a minimum.

"Under the existing law section 91D can become absolutely inoperative if Managing Agents are inclined to appropriate the fullest benefit of such transactions."

The Hon'ble Mr. CLARK:—"No Directorate, independent or otherwise, can possibly prevent Managing Agents from committing forgery, if they choose to do so, and that is what the Hon'ble Member appears to contemplate."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"No. It is not a question of forgery at all. It is a question of suppressing the memorandum. What is the object of putting this memorandum before the Directors if they can be prevented from meeting oftener than once a year? I am pointing out what will be the effect of this legislation by the deletion of clause 83C, and I am perfectly in order, I think, in pointing out that the safeguards which are intended to be provided will prove quite ineffective in carrying out the object which the Hon'ble Member has at heart, and in which we are absolutely with him. The effect of the deletion of a clause in this way operates in other directions in a markedly serious manner. The omission of clause 77 last year and of clause 83C now, put together, will retard the progress which the present company legislation is intended to make, and I appeal to the Hon'ble Member once again to consider whether it is right, in the circumstances which I have taken some time to explain to this Council, to pass the amending law without section 83C. I earnestly trust that, looking to the interests of the shareholders, as also to the interests of the managing agents themselves as they will be free from distrust and suspicion, it will be recognised that it is essential and necessary that clause 83C should stand part of the Bill."

The motion was put and the Council divided as follows:—

Ayes—7	*Noes*—44
The Hon'ble Mr. Vijiaraghavachariar.	His Excellency the Commander-in-Chief.
" Khan Bahadur Mir Asad Ali Khan.	The Hon'ble Sir Robert Carlyle.
" Sir Ibrahim Rahimtoola.	" Sir Ali Imam.
" Malik Umar Hyat Khan.	" Mr. Clark.
" Raja Jai Chand.	" Sir Reginald Craddock.
" Rao Bahadur V. R. Pandit.	" Sir William Meyer.
" Pandit M. M. Malaviya.	" Mr. Hailey.
	" Mr. Maugean.
	" Mr. Monteath.
	" Mr. Cobb.
	" Mr. Wood.
	" Mr. Brunyate.
	" Mr. Wheeler.
	" Mr. Enthoven.
	" Mr. Sharp.
	" Mr. Porter.
	" Sir E. D. Maclagan.
	" Major-General Birdwood.
	" Mr. Michael.
	" Surgeon General Sir C. P. Lukis.
	" Mr. Russell.
	" Mr. Maxwell.
	" Major Robertson.
	" Mr. Kenrick.
	" Mr. Kesteven.
	" Sir William Vincent
	" Mr. Wynch.
	" Sir F. Currimbhoy Ibrahim.
	" Mr. Donald.

The Hon'ble Maharaja Ranajit Sinha.
" Maharaja M. C. Nandi.
" Raja Abu Jafar.
" Mr. Walsh.
" Maharaj-Kumar of Tikari.
" Mr. Arthur.
" Rai Sitanath Ray Bahadur.
" Major Brook Blakeway.
" Sardar Baljit Singh.
" Mr. Disck.
" Mr. Laurie
" Sir G. M. Chitnavis.
" Mr. Ariathnot.
" Mr. Rice.
" Mr. Maung Mye.

The motion was accordingly negatived.

The Hon'ble Mr. CLARK moved that the Bill as amended be passed.

The motion was put and agreed to.

The Council adjourned to Wednesday, the 18th March 1914.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

DELHI:
The 26th March 1914.

APPENDIX A.

(Laid on the table by the Hon'ble Sir William Meyer, *vide* page 307 ante.)

Statement regarding creation of the Ministerial Establishment of Postal Audit Offices.

Out of the 21 clerks re-appointed in the offices under the Accountant-General, Posts and Telegraphs, as supernumeraries in October 1912, one has died, one has been removed from service for absence without leave and four have received appointments in Calcutta, of which three are in the offices in question. The remaining 15 men are still borne as supernumeraries.

Since October 1912, 23 vacancies have occurred in the offices in Calcutta under the Accountant-General, Posts and Telegraphs, of which 11 have been on rates of pay lower than those drawn by any supernumerary. Of the remaining 12, three, as stated above, have been filled by supernumeraries, and the remaining 9 as follows:—

One has been filled by the appointment of an outsider direct to the post, nine by promotion within the office, outsiders being brought in as apprentices, and 11 by the transfer of men from other Postal Audit offices. Moreover, 16 of the 21 vacancies just mentioned have occurred in the Accountant-General's Office and in the Telegraph Audit Office. The work in these offices requires for most of the posts, qualifications of a higher type than are possessed by the supernumeraries. The remaining five posts have occurred in the Postal Audit Office, and four posts of them have been filled by the retrenchment in Calcutta of men whose transfer to Madras in 1913 had involved them in special hardship.

Several vacancies which have occurred in Postal offices outside Calcutta have been offered to supernumeraries, but have been refused by them. Instructions have now been issued to the Accountant-General with a view to the acceleration of the absorption of these supernumeraries in suitable vacancies; but the Government cannot undertake to retain in service indefinitely a supernumerary who refuses to accept an appointment offered in a Postal or Postal Audit Office outside Calcutta.

APPENDIX B.

(Referred to in the Answer to Question 8.)

Statement showing (1) the number of Municipalities in Bengal, Bihar and Orissa, the United Provinces, the Punjab, the Central Provinces, Bombay and Madras. (2) The number of Municipalities in each of those Provinces where the Chairmen are elected and where they are nominated by Government.

Provinces.	Total number of Municipalities	Number of Municipalities having elected Chairmen.	Number of Municipalities having nominated Chairmen.
Bengal	111	91	20
Bihar and Orissa	65	13	52 (a)
United Provinces	84	56	28
Punjab	103	92	11
Central Provinces (including Berar)	56	48	8
Bombay	156	98	58 (b)
Madras	93	82	11

(a) Out of these, 21 Municipalities have power to elect their own Chairman but instead of exercising the power they requested Government to appoint a Chairman.

(b) Out of these, 1 Municipalities have power to elect their own Chairman but as they failed to do so Government appointed their Chairman.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 18th March 1914.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.B., G.C.M.G., G.C.V.O., C.M.S.I., C.M.I.E., I.S.O., Viceroy and Governor-General, *presiding*,

and 58 Members, of whom 50 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. GAS asked:—

1. "(*a*) Will the Government be pleased to give the total number of Indian Christians (Roman Catholic and Protestant) irrespective of denomination or sect?

"(*b*) Will the Government be pleased to state whether any special provision is made for the education of Indian Christian boys and girls with a view to meet the educational needs of the community?

"(*c*) If any special provision has been made, will the Government be pleased to state the nature of such provision and the place or places where the facilities of such special provision are available?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"(*a*) The number of Indian Christians in all India is shown in the Census of India of 1911 to be 3,574,770.

"(*b*) and (*c*) It is understood that special provision is made in certain places for the education of Indian Christian boys and girls. But the Government of India have no precise information on the point."

The Hon'ble Mr. DAS asked:—

2. "(*a*) Has the attention of Government been drawn to the proceedings of Gope Jati Mahasabha (a conference of the Gopo or Ahir caste), which met at Purnea on the 27th, 28th and 29th of December 1913, and the proceedings were published in the *Abhir Samachar*, dated 15th January 1914?

"(*b*) Is it the intention of Government to give facilities for education to boys of the Ahir or Gope caste in the manner described in the 12th resolution of the proceedings, or in any other manner, which Government considers suitable to the requirements of this community?

"(*c*) Will the Government be pleased to lay on the table a statement giving information on the following points:—

(i) the number of Ahirs in each of the Provinces of India;

(ii) the percentage of literate men among men in the Ahir caste in each province?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"(*a*) and (*b*) The Government of India have not seen the proceedings of the Conference alluded to. They are therefore not aware of the contents of the 12th resolution of the Conference. Nor are they aware of any intention on the part of Local Governments to provide special facilities for children of the Ahir caste apart from the general facilities provided for the education of all.

"(*c*) The information is to be found in the Census of India, 1911, by the Hon'ble Mr. E. A. Gait."

The Hon'ble Maharaja MANINDRA CHANDRA NANDI asked:—

3. "(*a*) Is it a part of the scheme referred to in the official communiqué which appeared in the Press in August 1912 regarding the re-organization of the Traffic Department of the North-Western Railway that a Commercial Department should be introduced on the said Railway? If so, will Government be pleased to state what has been done since the date of the communiqué towards the establishment of such a department?

"(*b*) Is it a part of the scheme referred to in the said communiqué that a considerable number of Indians should be appointed in the said Commercial Department in the superior grade? If so,

(1) Have any steps been taken with a view to carry out the scheme?

(2) Has it been settled what class of Indians will be eligible for these appointments?

(3) Is it proposed to invite applications openly by advertisement?

(4) Has the number of appointments to be created in the department been settled? If so, how many?

(5) Has the number of Indians to be appointed in the department been settled? If so, how many?

(6) Have any Indians been appointed?

"(*c*) Has any date been fixed for the coming into operation of the scheme of re-organization referred to in the communiqué? If so, what is the date?"

The Hon'ble Mr. CLARK replied :—

"The introduction of a Commercial Department on the North-Western Railway is under consideration, and since the communiqué referred to was issued, considerable progress has been made in working out the details of the scheme. It is not, however, possible at the present stage to give the information asked for in the latter part of the question."

The Hon'ble Maharaja MANINDRA CHANDRA NANDI asked :—

4 "Will the Government be pleased to lay a statement on the table giving the names of Indians appointed as Assistant Traffic Superintendents on Indian Railways since 1906, together with their educational and other qualifications ?"

The Hon'ble Mr. CLARK replied :—

"I place upon the table the statement * asked for by the Hon'ble Member."

THE INDIAN CRIMINAL LAW (AMENDMENT) BILL.

The Hon'ble Sir REGINALD CRADDOCK :—"I move for leave to introduce a Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898. The Bill deals with a particular class of contempts of Court which is either totally unprovided for in this country, or else is not provided for in a clear and satisfactory manner. The power to punish contempts committed in the face of the Court is a necessary incident to every court of justice. It is not from any exaggerated notions of the dignity of individuals that judges are thus protected, but because it is essential in the interests of the administration of justice. This class of contempt is covered by the existing provisions of the Indian law. There is however another class of contempt of an equally serious nature, and perhaps under modern conditions even more dangerous to judicial administration. I refer to speeches or writings tending to defeat the ends of justice. Contempts of this nature consist either in what is known in English law as 'scandalising the Court' or in abusing parties and others concerned in the proceedings, or in creating prejudice for or against those concerned in the case. Such contempts may be more dangerous than those committed in the face of the Court, for they may obtain far greater publicity, and are not subject to immediate check by the presiding officer. The Indian law cannot be said to be in a satisfactory condition as regards this class of contempts. The chartered High Courts have doubtless the power to deal with such contempts in regard to their own proceedings ; but whether these Courts have the power to protect the inferior Courts within their jurisdiction is at least doubtful. The Madras High Court in the case of *Re* Venkata Rao held that it possessed this power ; but the Calcutta High Court in the case of King-Emperor *vs.* Girindra Mohan Das took a much less favourable view of its powers in this respect. Judicial opinion is therefore not unanimous as regards the existence and extent of the power to control such contempts, even in areas within the jurisdiction of the chartered High Courts ; whilst in the remaining parts of British India there is no authority that can be appealed to either in the case of superior or the inferior tribunals. Moreover, contempts of this nature, even of chartered High Courts, if committed outside the jurisdiction of such Courts, might well give rise to difficulties in securing the punishment of the offender. This being the state of affairs, I think the Council will readily agree with me that it is most desirable that contempts of the nature I have mentioned should be provided against in a more adequate and definite manner. Scandalous attacks upon Courts are punishable under most systems of law on the ground that they constitute an obstruction to public justice. While the Courts themselves must be protected, the main object of such a provision is to protect the public and especially those who either voluntarily or by compulsion are subject to the jurisdiction of the Court, from the mischief they incur if the authority of the tribunal be impaired.

"As to misrepresentation of the proceedings of Courts and speeches or writings creating prejudice, the Council will perhaps permit me to quote the weighty words of a distinguished Lord Chancellor :—

'Nothing is more incumbent upon Courts of Justice than to preserve their proceedings from being misrepresented, nor is there anything of more pernicious consequence than to prejudice the minds of the public against persons concerned in cases before the case is finally heard.'

"If it is accepted that adequate protection is desirable in these cases, the next question is the manner in which that protection is to be afforded. Shall we confer jurisdiction on our Courts to protect themselves or shall we treat the matter as an offence forming part of our ordinary law of offences ? The Bill adopts the latter course, and the Council will doubtless like to know the reasons that have led us to deal with the matter in this way. In the first place, unrestricted powers of commitment for contempt have not escaped criticism, even when vested in the highest Courts. Hon'ble Members may remember legislative projects in England, which were conceived with the object of restricting that power within definite limits, and these projects were not without a considerable measure of influential support. The objections to extending powers of that kind to all Courts in this country are obvious, while if such powers were confined to superior Courts and these Courts were also entrusted with the duty of protecting inferior tribunals, the procedure would be inconvenient, dilatory and probably not effective. Moreover even judges are human, and it is well to guard against the possibility—I will say the remote possibility that the outraged feeling of the Judge might lead to a somewhat hasty or severe treatment of contempt of judicial authority. The Bill therefore contemplates that offences of the kind should be ordinary offences instituted and tried as such by the appropriate Courts

* *Vide* Appendix.

"The two new sections which the Bill will add to the Penal Code as sections 228A and 228B make it quite clear what kinds of acts are made punishable.

"Section 228A deals with what is known as scandalising the Courts, that is to say, speaking or writing anything which brings or attempts to bring into contempt, or lowers or attempts to lower, the authority of any Court of Justice, or of any person empowered by law to record or direct the recording of evidence on oath when exercising such power. By the exception to the clause comments which are in substance true and are made in good faith for the public good are saved, for, as has been well said; 'The law ought not be astute in such cases to criticise adversely what under such circumstances and with such an object is published.' (Per Rangel C.J. in E. V. Gray, p. 40, 2 Q.B., 1900.)

"The second addition which the Bill will add to the Indian Penal Code deals with cases that are *sub judice* and punishes reports of pending proceedings which are of a false or misleading character and comments relating to such proceedings or to the presiding officers, parties, witnesses, assessors, jurors or pleaders, which may cause or tend to cause prejudice in the public mind or which prejudice or tend to prejudice the trial of cases. There are two explanations to this section. The first defines judicial proceeding for the purposes of this section, and the second exempts true, full and fair reports of judicial proceedings from the penalties provided in the section.

"Although a great many newspapers have respected the principle that matters *sub judice* should not be made the subject of comment, there are others that have been serious offenders in this respect and have seriously prejudiced the interests of justice by comments on pending cases.

"Local Governments and High Courts are unanimous that legislation is necessary to meet this evil, the High Court of Madras being the only exception, and that only because it believes that it already possesses the required powers.

"In order to prevent hasty or ill-considered action, proceedings for these offences will only be made on complaint made by order, or under authority, from the Governor-General in Council, the Local Government, or some officer empowered by the Governor-General in Council in this behalf. The imprisonment provided for these two new offences is simple and subject to the maximum of six months. They will be bailable but not compoundable and triable only by a Presidency Magistrate or Magistrate of the 1st class, so that a man charged with these offences will only be charged on a complaint from a high authority, will only be triable by Courts of experience, and will enjoy the full benefit of appeal and revision which the Criminal Procedure Code allows. When the Bill is published and circulated for opinion local Governments and High Courts will have the amplest opportunity for examining it in its present form and suggesting any changes in drafting or procedure which they may consider advisable. It is also a subject in which journalists and the legal profession generally will take a very natural and keen interest. All such comments and suggestions as may be tendered will receive our careful consideration. We are anxious to safeguard all fair and reasonable comments; all we seek to secure is that the conduct of judicial proceedings is not prejudiced and that judges, jurors, witnesses and advocates are adequately protected from malicious attacks upon their honour and impartiality."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"My Lord, with your Excellency's permission, I desire to make an observation or two with regard to the Bill which has just been introduced. I confess that I have followed the Hon'ble Home Member's speech with a feeling of melancholy interest. The object of the Bill apparently is to cure a defect referred to by Sir Lawrence Jenkins, Chief Justice of Bengal, in the recent contempt proceedings which came up before that Court, arising out of the Barisal Conspiracy trial. My Lord, the same Chief Justice, some three months back, referred, if I may be permitted to say so from my point of view, to even a graver defect in the Press Act—"

His Excellency the PRESIDENT:—"Order, order! We are not discussing the Press Act."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"I bow to your Excellency's decision. What I desire to say in connection with this particular Bill is that it is likely to create a sense of uneasiness and alarm in the public mind, and I feel it my duty, even at this early stage, as a member of Your Excellency's Legislative Council, to warn the Government as to the likely attitude of public opinion in regard to it. The Press has already, to some extent, been bridled, and this will be felt as another turn of the screw. I hope I am mistaken, but I am afraid that my fears with regard to this Bill will be shared by a large body of my countrymen; and it will create, as I have already observed, a feeling of apprehension and alarm throughout the length and breadth of the country."

The motion was put and agreed to.

The Hon'ble Sir REGINALD CRADDOCK:—"My Lord, I now beg to introduce the Bill and also to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the *Gazette of India* in English and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

"With reference to the remarks made by the Hon'ble Mr. Banerjee, as I have already stated, this Bill will be referred to local Governments and the High Courts, and the legal profession and journalists will have ample opportunity of expressing their views regarding it. I don't propose, therefore, now to deal with those fears and alarms to which the Hon'ble Mr. Banerjee has given expression and which I do not apprehend have really much ground behind them."

The motion was put and agreed to.

THE INDIAN CRIMINAL LAW AND PROCEDURE (AMENDMENT) BILL.

The Hon'ble Sir REGINALD CRADDOCK:—"My Lord, I beg to move that the Report of the Select Committee on the Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, be taken into consideration. I do not propose to treat this motion as other than formal. I shall state the views of Government in moving the second motion which stands against my name; and I shall then invite the views of Hon'ble Members upon that statement, and perhaps Hon'ble Members will agree that this present motion shall be regarded as a purely formal one with reference to the motion that next follows it for the republication of the Bill."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"My Lord, I wish to submit, for your Lordship's decision under rule 7 of the Rules for the conduct of Legislative Business, whether the motion is quite in order. With considerable diffidence I beg to submit that it is not; I will not detain your Lordship beyond a few minutes. The Select Committee has made a report and they say that, in their opinion, the Bill has been so altered as to need republication. Now Rule 25 says that, if in the judgment of the Select Committee a Bill has been so altered as to require republication the Secretary shall send a copy of the altered Bill to the Secretary of the department to which it pertains."

His Excellency the PRESIDENT:—"Will you kindly put your point of order?"

The Hon'ble Mr VIJIARAGHAVACHARIAR:—"My Lord, I wish to make my meaning clear. What I wish to submit is that there must be a rule under which the present motion should be made. There is no rule, I submit, under which the present motion could be made because our rules are silent, as far as I could see, as to what is to be done with a Bill so altered as is contemplated within Rule 25 and I desire to call attention to Parliamentary practice on the subject."

His Excellency the PRESIDENT:—"I call your attention to Rule 32. Will you state your reasons for considering this motion as out of order?"

The Hon'ble Mr VIJIARAGHAVACHARIAR:—"My Lord, unless I am permitted to state my reasons for the position I have so diffidently taken, this is all I wish to state. My statement is that the Select Committee's reports are divided into two classes; one is when a Bill is so altered as to need republication; the other is when there is but little modification. As regards the former kind of report, I say it has to go to the department from which it comes, then the rules will be satisfied. The motion for taking the Report of the Select Committee into consideration applies to Bills other than Bills so altered, and all that I say, my Lord, is that the rules are silent as to what should be done with the other set of Reports accompanying highly altered Bills, and that my meaning is correct may be easily seen from the fact that the Bill may be passed into law now, if the motion is allowed to be in order. That is not the object of the Select Committee's Report, and the practice in the House of Commons is to treat this altered Bill as a new Bill, and to treat it as such for further legislation. I respectfully submit that the present motion is not within the scope of our Rules and would, if thought in order, defeat the whole object of the Select Committee and the Rules."

The Hon'ble Sir WILLIAM VINCENT:—"I submit, my Lord, if I may with your permission, that the practice in this Council always has been that, after a Report of the Select Committee has been presented, there is on a later date motion that this Council should take the Report into consideration; and, until that motion is accepted, the Council has no seisure of the case at all. There have been constant precedents for this. Even yesterday the first motion in regard to the Companies Bill was that the Report of the Select Committee be taken into consideration. It is not correct to say that a motion could now be made in the Council that the Bill be passed; because no such motion is entered in the agenda. Indeed, the next motion on the List of Business states clearly what the intention of the Government is and what the motion that will next be made is. Until the Council has signified its willingness to take the Report into consideration no further motion is possible. The present motion is a purely formal one, necessary to give the Council power to consider the expediency of adopting the proposal to republish, which has been recommended by the Select Committee."

The Hon'ble Sir ALI IMAM:—"My Lord, may I say a word. Rule 32 is a rule under which it will be quite clear to the Hon'ble Member, Mr. Acharier, that republication is permissible after the Select Committee has either amended or not amended a Bill. The first motion that has been now moved by the Hon'ble the Home Member only says that the Council may take the Report of the Select Committee into consideration, and unless the Bill that was committed to the Select Committee is again here before the Council and is considered and the Report is considered with it, obviously the second motion which is on the List of Business could not be taken up; and therefore, my Lord, I respectfully submit that the motion put before the Council is perfectly in order."

His Excellency the PRESIDENT:—"I decide that the motion now before the Council is in order."

The motion that the Bill be taken into consideration was then put and agreed to.

The Hon'ble Sir REGINALD CRADDOCK:—"My Lord, I now move that the Bill as amended by the Select Committee be published in the *Gazette of India* in English and in the local official Gazettes in English and in such other languages as the Local Governments think fit. This motion practically is that the Bill with the Report of the Select Committee attached to it be now republished.

"The Council will observe from the Select Committee's Report and from the Bill which is before them that, while changes made in the clauses amending sections 372 and 373 of the Indian Penal Code are not of such importance as to have necessitated any re-circulation, those which relate to the new rescue sections proposed to be added to the Code of Criminal Procedure are so numerous and radical that both the Select Committee and the Government consider it necessary that the Bill should be republished in order that fresh opinions may be obtained, and the public sentiment regarding them may be further gauged and ascertained.

"I think it will be just as well if before I proceed to comment on the Bill as amended in Select Committee, I remind the Council once again of the history of the proposed legislation.

"We have been moved from time to time by social reformers both in England and in India to make our law for the protection of minor girls and for the rescue of the helpless victims consigned at a tender age to a life of infamy more stringent and more effective. We have repeatedly consulted the several Local Governments on the subject in past years, but each time we were warned that there was little public support for the proposal, and that the time was not ripe for changes in the law. About three years ago we made fresh references on this subject, and while the replies to these were coming in, two Members of this Council, Mr. Dadabhoy and Rao Bahadur Madholkar, themselves put forward Bills for which they claimed the support of many thousands of their countrymen. From the replies received to our previous reference and from the earnest proposals for legislation which these two Members put forward, and with the enlarged Legislative Councils in which to discuss them, it really seemed that we could now reckon that strong support for measures of this kind would be forthcoming and that the time and opportunity for some steps forward towards the desired end had really arrived. When the Hon'ble Mr. Dadabhoy introduced his measure in September 1912, I indicated, on behalf of Government, the steps to which, as then advised, they were inclined to assent, and the further steps which they were prepared to consider if the result of the consultation was favourable. The result of that consultation was the Bill which I had the honour to introduce in Council in September last. The principle of that Bill was to adhere to the one aspect of the subject in which there appeared to be a general agreement, namely, the rendering more effective those sections of the Penal Code which punished traffic in the shame of young girls, and the rescue of the girls themselves from their immoral surroundings. The rescue provisions were the new and most important feature of the proposals, for the mere punishment of those persons who traffic in the shame of young girls was incomplete if nothing could be done to rescue the victims. It was like punishing a man for the wrongful confinement of a person and not releasing the person wrongfully confined. Now, although the Bill was not in the hands of Hon'ble Members before I introduced it, yet I made what I believed to be a full and detailed explanation of the rescue clauses. My speech met with a cordial reception; and no Honourable Member spoke in opposition to those clauses or even sounded a warning note regarding them, still though they naturally spoke with some reserve regarding the details of the Bill. The Bill went out to the public with its rescue clauses in a prominent position, and it came back without any suggestion from the Local Governments or High Courts that it was a measure likely to excite serious controversy. Among the large numbers of opinions and suggestions, including many from Indians, there were very few which showed any misgiving as the subject of the religious preference clause. It cannot be thought that that issue was not present to the minds of those consulted. Mr. Dadabhoy has contemplated that girls should be handed over to philanthropic societies in default of other suitable custody, and Mr. Madholkar's draft Bill, which was also circulated, contemplated the handing over of girls to industrial schools established by Government. In introducing the Bill I explained very fully why it was that reliance must be placed on private effort and not upon Government institutions, and I also explained how in securing the child preference in the selection of the custodian was always to be given to co-religionists of the rescued child. Only on the failure of such a one to come forward could the child be made over to the custody of one of another faith.

"I must confess therefore to a sense of surprise, when I moved for the Bill to be referred to the Select Committee, that the Hon'ble Mr. Vijiraghavachariar opposed these rescue clauses and desired that they should be excluded from the Bill. The Bill has since been discussed and re-discussed in Select Committee, of which there were no less than nine meetings. It was gone over again and again, and even then unanimity was not attained. The Report of the Select Committee shows how, to meet the objections raised, the procedure to be followed by the magistrate has been laid down in greater detail, how a right of appeal against a Magistrate's order has been provided, how preference, among possible custodians, has been given to the relatives of the child, how the taking of a security bond has been introduced as a possible alternative to the commitment to silon custody, how the age up to which suitable custody is to continue has been reduced to sixteen. How we have limited the rescue to cases where there is definite danger of prostitution and not merely of seduction, how we have inserted a penalty clause so as to enforce the performance of the conditions imposed upon a custodian, and how we have eliminated the clauses enabling a magistrate to require a parent or guardian to maintain a minor girl who has been taken away from his custody. All these alterations and additions have undoubtedly had the effect of depriving the Bill of much of its simplicity in procedure, and may have the result of making persons interested in the rescue of a girl hesitate to take action which may entail upon them so much trouble and inconvenience. It is for this reason that we consider it necessary to invite further opinions as to whether the rescue sections, after the complete metamorphosis that they have received at the hands of the Committee, will be sufficiently workable as to be of real benefit.

"But the greatest shengo is that which deals with the religious question, and it is upon this that I desire to make the position of the Government so clear that there may be no chance of its being misunderstood.

"To begin with, let me emphatically affirm that the Bill is in no sense a religious measure or in any way connected with religion. It is a measure for the rescue of young girls from immoral surroundings, and it is therefore a measure which men of all creeds and sects may cordially approve. But the Bill had to provide for the various contingencies that might arise. It had to deal with waifs and strays, with orphans, with children cast off or shamefully disposed of by unnatural parents or by those who should have been their best protectors; it had to deal with cases in which the rescued girl had no relatives or with no relatives except the unworthy ones who had already shown their absolute unfitness for her charge. The Bill rested on the hope and assumption that suitable neighbours—kindly people with no children of their own—or homes or institutions for the fallen, whom once a legal rescue procedure was provided, would come out and help in that work of rescue. It recognised indeed that the magistrate's discretion should be limited, and that a child born in one religion should not be handed over to any one of another religion so long as a suitable co-religionist could be found. But if no such person belonging to the same religion as the child was forthcoming, it permitted the Magistrate to find a suitable custodian of another religion if one could be found able and willing to undertake this work of charity. What the Bill did not contemplate was that if no relative, no caste fellow, no co-religionist and no home or institution of the same faith were forthcoming that the child should be relegated back into its contaminated surroundings, even though suitable persons of another faith were willing to take charge of it. The Bill did not contemplate such a step, because Government did not suppose that there would be any sentiment that it was better that a child should be a prostitute than be brought up in clean surroundings but in another faith. In Select Committee the view however was expressed that it was dangerous to make over a girl, whatever be her surroundings, to a person of another religion; and this view has been adopted in the amended bill, although I fear that it may restrict the scope of the measure and leave children for whom suitable homes might otherwise have been provided to the contaminating influence of undesirable surroundings. It is upon it, in particular, that Government are desirous of ascertaining the views of other members of the Council and of Local Governments and public opinion so far as the latter can be ascertained. But the Government have no wish to impose on the people of this country a law which can be turned in any way into a measure to encourage proselytism, and for this reason we have agreed to the Bill being put in its present form, although we fear that it is deprived of much of its efficacy.

"I think that the Council should understand the position in all its bearings. There may be cases among the depressed classes, Animists or aboriginals, in which relations of the child themselves take no objection to the custody of the child being made over to a Hindu or a Mohammedan or a Christian but unable or unwilling to find a guardian belonging to their own particular denomination; there may be children without a friend in the world except a prostitute posing as her relative. There may be kindly persons or institutions of another faith only too willing to take the child and bring it up, but the Magistrate's discretion is to be absolutely barred. It must be to a co-religionist or not at all. Now, under the clause as it stood, there was some chance, a considerable chance, that if the rescue of the child did not appeal to the moral sense of the community to which it belonged, it might appeal to their religious sense, but that incentive has now been removed.

"Far be it from me to find fault with non-official Members of this Council. If they think it is dangerous, that it will excite religious animosity, or raise a religious cry, they are right to say so, and to press their views. But what we wish to know is whether this view is endorsed generally, and to make one more reference for this purpose before we finally accept that position. But my Hon'ble friends may say—We are not so narrow-minded as that, we would not wish to relegate girls to a brothel because no co-religionist is forthcoming. We are perfectly willing to give the custody of a rescued child to a suitable institution, even of a different religious denomination, if that institution would give a guarantee that the child's exercise of its own religion will not be interfered with, and that in no case shall it be converted to a different faith so long as it is a minor; and they will point to the English Act for a precedent. But I must remark that the English Act is not an authority for this statement, for it merely adds to a first preference to a co-religionist a second preference to a person not being a co-religionist who yet undertakes to bring up the child in the faith in which it was born. It does not bar altogether the third alternative of a custodian of another religion who is unwilling to give such an undertaking. Nor are the differences in religious persuasions to which the English Act refers, and which are mere sects of the Christian religion, precedents for India, where the religions themselves are totally distinct. In England the difference may be that the child will be baptised or confirmed, or not baptised and confirmed, that it will go to the Chapel and not to the Church or to the Church and not to the Chapel, that it will attend Mass and not Communion or attend Communion and not Mass, as the case may be. But in India the differences are radical and they affect not only the religious persuasion of the child, but they affect the whole scheme of her social bringing up. It would be very difficult for a Hindu institution to bring up a child as a Muhammedan or a Christian, and it would perhaps be still more difficult for a Mohammedan or Christian institution to bring up a child as a Hindu. It is scarcely conceivable that any person would undertake such a responsibility, and that not merely on account of conscientious or religious scruples, but because of the difficulties of complying with such an undertaking, and the risk involved of being penalised for failure or alleged failure

to carry out the terms of the engagement. My Hon'ble friends may say then why does not the Government itself undertake to provide secular institutions for the care of such children. I can only repeat, as I indicated before, that the custody of girls of tender age is not a task which Government is competent to perform. Government has not yet undertaken even the charge of male orphan children, although it is willing to subsidise private aid in that direction. All that it has ever done is to provide reformatory schools for boys who would otherwise have to be confined in jails. Every Government must naturally hesitate to undertake duties which it does not feel confident of its ability to perform.

"These, My Lord, are the views of the Government upon the Bill as it stands amended in Select Committee. I desire to invite the full and free expression of their opinion from the Members of this Council; and in particular those Hon'ble Members who were members of the Select Committee and have recorded minutes of dissent will have the opportunity of explaining to the Council the proposals contained in their notes, and the reasons which have influenced them. It is most desirable that when the Bill goes out again for public criticism the report of this debate should indicate what are the views of the non official members of the Imperial Council regarding it. If the views of Hon'ble Members upon various points are stated, I shall be happy to explain the position of the Government regarding them, as at present advised."

"The Hon'ble SARDAR DALJIT SINGH:—'My Lord, when this Bill was introduced in this Council it was warmly welcomed by us all as a measure to furnish a remedy for a long standing social evil. The Bill as referred to the Select Committee was far from being of an ultra-radical character as a social reform measure. Nevertheless, the changes it has undergone have greatly toned it down; so much so that a step further and the very object of the Bill might have been impaired. Its most important provisions—what are called the rescue clauses—have been subjected to a drastic overhauling. As they now stand, a girl will be left to her fate and will have to return to the same poisonous environments from which she was to be rescued, if a co-religionist of hers is not forthcoming to take her in proper custody. And as further suggested, if we exclude married minor girls from the operations of the proposed law, practically all the beneficent effects of the measure will be neutralised. Besides all other arguments, it can briefly be said, at this stage, that while a married minor girl's parents are liable to neglect their duty to protect her from dangers of moral contamination, how an indifferent or absentee husband and one almost a minor like herself, can be held above the suspicion of neglecting his duties towards her.

"Now that the Bill is to be republished, I feel confident that force of healthy public opinion will help in restoring it to its full measure of efficiency and usefulness.

"When it comes to be incorporated in our Statute book I am sure it will rank among the most beneficent legislative measures and make the people to recall to their mind all that Government has done towards the social amelioration of India in the spirit of the words of the great social reformer, the late Mr. Ranade:—'There is no parallel in history where the representatives of the ruling classes have thought it their duty to strive for the moral and social regeneration of the many millions entrusted to their care'."

The Hon'ble Mr. RAMA RATANINGAR:—"My Lord, years ago a shrewd critic observed that among other things 'a Hindu becomes irreligious religiously.' The history of the proposed section 552B, sub-section (iii) under clause 6 of the revised Bill would seem to lend colour to that epigrammatic, perchance unjust, remark. Large numbers of helpless girls would rather be relegated to a life of misery, shame and sin than be allowed to be rescued by philanthropists of a different persuasion, lest this leads to conversion. Such uncompromising conservatism would command the assent of few people in the twentieth century, and is too much even for Hindu orthodoxy. My Lord, I am a Hindu, and I am not ashamed to own, an orthodox Hindu; but I refuse to subscribe to such an extravagant proposition.

"My Lord, in our Shastras prostitution is a sin, involving the ruin of the unfortunate creature in this life as also in the next. Prostitutes are the outcasts of society; they have no salvation after death. The following passages from *Brahmavaivarta Puranam*, *Sankrishnajanma Khandi*, Chapters 22, 23 and 32, will put this beyond doubt:

'Sarvesham sthalamasthyēva panchalinam na kutrachit.

* * * *

Nishkritih karmabhōgānāṁ sarveshamiati nischitam,
Na panchalinām vipēndra! yāvat chandradivākarau.
Panchaliparipakwānnam sarvapāpakamisritam,
Dairē karmani paitrēcha dōyam nacha tatha jalam,
Annam vishṭā payō mūtram panchalinnānncha nishitam,
Datwā pitribhyō dēvēbhyo bhuktwā cha narakam vrajēt;
Shatavarsham hālasūtrē pachā'yeva andhrunē,
Ghōrāṇchakārō krimayastam dasanti divānisham.
Panchalyannancha yō bhungtē dēvalapi naradhamah,
Saptajanma kritam punyam tasya nashyati nischitam;
Ayuh shri yashasam hānirbha ljēt putrancha

* * * *

Sukṛtam dānam vratanchaiva japtsch dēva pūjanam,
Niphalam panchalinam bhāratē jīvanam vritha.'

"Every one has a place in the universe, but not prostitutes. All attain salvation when the effects of *karma* have worn out, but not prostitutes as long as the sun and the moon exist. Food prepared by prostitutes is polluted with all sins. It ought not to be offered to the Gods or the manes of ancestors. So with water. The food and the water are surely the human excreta. Whoever offers them to the Gods or to the manes of his forefathers or partakes of them goes to hell, and rots there long ayohs of years enveloped in impenetrable darkness and tortured by worms without a moment's respite. Even if by chance one partakes of the food, the reprobate loses the merit of his good actions of seven previous births. The span of his life is shortened and his prosperity and fame are lost, both in this world and after. Bath (in sacred rivers), almsgiving, sacrificial vows, contemplation of the godhood—all are devoid of merit in prostitutes; their very existence here is purposeless.

"Manu, in his *Smriti*, Chapter 5, places prostitutes on a level with converts to non-Vedic religion, and lays down that they should not be offered libations after death. At another place he says that at rebirth a prostitute becomes a vixen. It is needless to multiply authorities. The main point is that, according to Hindu ideas, prostitutes must be shunned by man and God, whether they continue to follow Hindu practices or not. Once a prostitute, a Hindu woman has no hope, social or spiritual. Many an innocent girl, not infrequently of respectable parentage, is decoyed into a life of prostitution. My Lord, theirs is a miserable lot. I pity them. For their sake, for the sake of humanity, I raise my humble voice against the change in clause 6 made by the Select Committee, so far as the appointment of guardians is concerned. The clause, as it was in the original Bill, gave preferential right to a co-religionist to custody of the rescued girl. It was a sufficient concession to sentiment. But, as the sub-clause now stands, it will prove abortive. The logical effect of the restriction of the choice to persons of the same religion will land us in difficulties; the law will become inoperative and unworkable. We must take facts as they are. No respectable Hindu will admit a girl rescued from a brothel or the custody of a procurer into his home, except perhaps as a menial servant. There are few Hindu Rescue Homes to speak of, as pointed out on a former occasion by my friend the Hon'ble Mr. Vijiaraghavachariar. Orphanages, established and managed by my esteemed friends the Raja of Pithapuram and the Hon'ble Rai Sri Ram Bahadur of this Council and other silent Hindu workers in different parts of the country, might be used as Rescue Homes; but their number is limited. Moreover, to comply with the technical requirements of the revised clause, we must have Rescue Homes for every religion and every sect of the same religion. It is not enough to have one central Home for all Hindus, but we must have at every important centre Smarta Homes, Shaiva Homes, Vaisnava Homes, Madhwa Homes, Bhagavata Homes, Sakta Homes, Brahmo Homes, Arya Homes, and what not. Hopeless! How then to provide a solution of the difficult problem of disposal of the rescued Hindu girl? It comes to this that, as the clause now stands, for want of denominational Rescue Homes, Hindu girls cannot be rescued from immoral and undesirable environments; or in other words, the law cannot attain the object for which it is designed. What is the good then of having the new legislation? It may be argued that Rescue Homes will be established by different sects of Hindus after the law comes into force. Assume,—it is a large assumption though—that the necessary denominational Homes will be started by private effort, the objection to the old elastic clause about selection of custodians loses point. But the past history of Hindu philanthropy in this direction does not justify lively hopes. The only thing that we shall probably do to cover our inactivity is to appeal to Government from time to time to establish Rescue Homes under Hindu, necessarily sectarian, management at State expense. If Government be prepared to do this on a sufficiently large scale to provide accommodation for the thousands of Hindu minor girls who stand in urgent need of protection, I do not mind the narrow scope of the clause. But I have small hope Government, with the ever-increasing calls upon its attention and funds, and for the reasons given out by the Hon'ble Home Member, will, or even can, do much in that direction. Putting aside this Government help, there remains practically nothing to ensure the proper working of the law. What is the protection then that the legislation offers to the large class of helpless girls for whose reclamation educated India has been crying all these years? An examination of the opinions on the Bill collected by Government would show how strongly supported the original provision for only showing preference to a co-religionist was. All the Local Governments and High Courts were unanimous in favour of the clause as it was. Many eminent Hindu and Mohammedan jurists and lawyers and public men consulted did not object to the clause. In all about four or five men have raised any serious objection to the clause. The British Indian Association although objecting, do not base their opposition on any fears of conversion. Diwan Bahadur Govindaraghava Ayyar of Madras and Mr. Sheo Narain of the Punjab do not object to the clause *per se*, but would appoint custodians of a different religion to the last resort. Of Hindu opinions there are only two in the whole mass, those of the Bar Association of Muzaffargarh and of the Hon'ble Kunwar Adityanath of the United Provinces, which condemn the provision for making over the rescued girl to a person of a different religion. Is Government justified, in disregarding the wishes of all Hindu India out of deference for these solitary opinions, because, forsooth, they have found strong expression on the Select Committee? I submit not. True, one Anglo-Indian, Mr. Richmond of Madras, and a European, the District Magistrate of Nasik, have raised the same plea; but their opinions cannot outweigh the considered opinions of so many Hindus and Mohamedans. The Government decision cannot be based upon them.

"My Lord, a clear pronouncement of policy is necessary. We want to know once for all if Government is desirous of affording adequate protection to Hindu minors living in dangerous circumstances. If so, in view of the absence of Hindu Denominational Rescue Homes and

the aversion felt by every respectable Hindu to accommodate rescued girls in his home, how is adequate protection going to be given to minor girls? Far better that the whole scheme of legislation were abandoned than that a useless make-believe law should be added to the Statute-book. It is wrong, I might say irreligious, of us to seek to prevent the defection from Hinduism of girls, who have in them all the possibilities of virtuous womanhood, by forcing them back to prostitution on the plea of religion. If we want them to be with us, we must drown our petty differences, be more earnest in the cause, and provide them with suitable asssstaram Homes and reasonable careers of honest livelihood. If we fail in this simple duty, we must not grumble if missionaries of other religions, taking advantage of our sinfulness, draw them to their own fold. We have to thank ourselves for the result. But whatever the consequences, we have no right to refuse the poor girls adequate legislative protection. It is enough if the girl is made over to a person of a different religion under a guarantee that she shall not be converted to that religion as long as the guardianship continues. I would therefore provide for only preference being given to a co-religionist in the matter of appointment of guardian, and would authorise the magistrate to make over the girl in the last resort to a person of a different religion under the guarantee indicated.

"My Lord, life under the guardianship of a person of a different persuasion does not necessarily end in conversion in the case of girls any more than in that of boys. Attached to missionary institutions, we have numerous hostels under Christian management all over the country. Hindu boys, boys of Orthodox families, board there without scruple. How many conversions take place among them? Do we hesitate to send our boys to those hostels from fear of conversion? Why should the case be different with girls? It may be said that in their peculiar position the rescued girls will, some day or other, have to become converts to the religion of their rescuers. Supposing it is so, are we on that account justified in condemning the rescue? Is conversion under such circumstances an evil? Even if it be, is not prostitution too an evil? Besides, the prevention of the evil lies in our own hands. We can take the girls over in our own institutions if we are only a little more earnest in the cause. But, if, on account of our apathy and inactivity, the girls have perforce to be made over to Arya, Brahmo, Christian or Mussulman missionaries and wholesale conversion follows, for my part, I would prefer even that course as a necessary evil. I believe that in the interests of the minor girls even conversion to another religion is better than continuation in a life of shame and sin. Which is the greater evil of the two, at any rate in the interests of the minor girls concerned? When it is a choice of evils, India is enlightened enough to choose the lesser of the two. Government ought not to hesitate.

"My Lord, another point occurs to me in connection with the question of conversion. We profess to be anxious for the safety from conversion of girls who are now practically lost to society. But what are we doing, might I inquire, to stop the annual drain upon Hindu society caused by the proselytising activities of Christians and Mussulmans? During the decade ending with 1911, the rate of increase among Indian Christians was nearly 100,000 a year, principally due to accession by conversion. According to the last Census Report, 'the number of Indian Christians has multiplied nearly threefold since 1872 . . . . The proportional increase is greatest by far in the Punjab,' where whole Hindu villages have embraced Christianity. 'In the Central Provinces and Berar, there is a gain of 169 per cent. and in Hyderabad, Assam, and the United Provinces of 136, 85 and 75 per cent. respectively. Bihar and Orissa has a gain of 58, Burma of 43 and Travancore of 30 per cent.' Add to this the conversions to Muhammadanism, and the total becomes serious in all conscience. In one Province, the Punjab, 'during the last decade'—the decade ending with 1911—'Hinduism has given 40,000 converts to Muhammadanism.' What are we doing to arrest this loss by conversion of people who would be a source of considerable strength to the society? The answer is,—Nothing. Without radical reforms in our social life we cannot hope to keep within the pale of Hinduism numerous classes of people who find in Islam and Christianity an offer of brotherhood in place of our contempt for them for their supreme sin of being born in the so-called low castes—".

His Excellency the PRESIDENT:—'I must ask the Hon'ble Member to speak to the question.'

The Hon'ble Mr. RAMA RAYANINGAR:—"My Lord, a great deal is said about the absence of chances of marriage of the girls after rescue and reclamation, if effected through the agency of philanthropists of other religions. But may I know My Lord, if these chances become brighter if the girls continue to live in the midst of their immoral environments? The idea of respectable unions in Hindu society for girls rescued from brothels is illusionary. Do what we might, respectable Hindu society will not admit these girls into its fold. If they have to be married, they must be married outside it. Brahmos and Arya Samajists would probably find a solution of this marriage difficulty. But assuming that a large percentage of the rescued girls will fail to find their partners in life where is the harm? Marriage is not the unavoidable condition of life even in the case of girls. It is true the rescued girls must support themselves, but the fact does not present an insuperable difficulty. Cottage industries, domestic service, service on the field, trade and the medical profession provide ample scope for employment.

"My Lord, before I pass on to a consideration of other features of the Bill, I beg to enter my emphatic protest against the suggestion for the exclusion from its purview of married girls. If adopted, it will lead to serious difficulties. Among married girls widows must be included. Do considerations of expediency require that procurers and brothel-keepers should be free to tamper with the virtue of these widows? Remember we have in India 3,35,015 widows

of 15 years and under. Of these 1,11,073 are aged 10 years and under and 2,23,042 are between the ages of 10 and 15 years. Why should they be denied adequate protection? For girls living with husbands too the need for protection is not altogether absent. There are some classes in India among whom prostitution with the connivance of husbands is common. The marriage is not necessarily a mock union. The man takes to himself one or two or even more wives in one or other of these loose forms of marriage in vogue among the lower classes; they live together apparently as honest people; but the man does not scruple to live upon the immoral earnings of the women or women. This is neither an extreme case nor rare. I do not give the details now. The exclusion of married girls thus would entail hardship upon a deserving class of girls—girl widows—and would defeat the object of this legislation in many cases. The respectable section of Hindu society has nothing to fear from the provision. And magistrates might also be expected to use the discretion vested in them with judicial care.

"My Lord a few other points before I conclude. I regret the deletion of section 552B of the original Bill from clause 6. In my humble opinion magistrates should have power to recover the cost of maintenance from the person from whose custody the child is removed. It is a salutary provision which will make the law effective. I would also like to have safeguards provided in the Bill against the contingencies of the guardian appointed leaving the jurisdiction of the Court without permission and of his giving the girl away in marriage without the honest consent of the natural relations or guardians. The revised Bill does not contain adequate safeguards in these respects.

"My Lord, then comes the question of the age of consent. The consensus of Indian opinion strongly favours the raising of it to fourteen years as against strangers. It would be wrong to ignore this general feeling. The reasons advanced in justification of the Government decision are, to my mind, inadequate. I hope and trust the Hon'ble Home Member will be pleased to make the additions indicated above when the Bill is again before the Council."

The Hon'ble MALIK UMAR HYAT KHAN:—"My Lord, the stage of the Bill does not call for any comment at the present stage. I think all the Council would have been perfectly satisfied if some of the isolated members had not touched the vexed religious points and injured the susceptible feelings of various predominating religions of the country. We are highly thankful to the effort of the Select Committee and their consideration shown in this behalf in the avoidance of hurting the feelings of Hindus, Muhammadans and Sikhs, etc., alike, and I only echo the universal conviction that the masses entertain strong opinion as to the policy of Government about non-interference with the religions of the country. As the Bill will be again circulated, it will be better if the attention of the public is particularly drawn towards the gravity of the subject and the consequences that may arise therefrom. As this is a religious question and I am representing a particular religion, namely, the Islam, I consider that my keeping quiet will be tantamount to neglecting my duties to my co-religionists and the Government who have accepted me as a Muhammadan representative. Our law is unalterable by human effort and we have to strictly adhere to the text laid down by our holy book. Thus under no circumstances, of however extreme a nature they may be, the conversion from our religion into another is considered an unpardonable sin, from which no salvation is possible. All the other sins are considered minor and are mostly pardonable. If a man or a woman commits a sin and then regrets from his heart of heart, the penitent may be forgiven. Any law which may force a Muhammadan girl to be handed over to any other religion, where there is danger of her conversion, is contrary to the Muhammadan law; and thus a veritable violation of it. As our law is fixed, one has got no way out, even by saying that such and such is the advanced view of an advanced person. In this connection the views of an extremely advanced person are exactly the same as those of an extremely backward, and I earnestly hope that no isolated efforts shall move the authorities to alter their present decision, which is most considerate. While on this subject, I think it will not be out of place if I touched another point and that is the age. No age has been fixed by the Muhammadan law except the word 'puberty' and I hope the same version of the word 'puberty' will be kept by law for Muhammadans. It is an admitted fact that the age of puberty varies according to different countries, climate and circumstances. It is not only that the age of puberty is reached earlier in hot countries but the nourishment and disease have got a great deal to do with it. Two persons may be born the same day. One may get less diseased than the other and be well nourished, while the other may remain sickly and under-nourished. Their ages of puberty under these circumstances will certainly differ. Great weight will also attach to the parents in the way of their strength, health and ages which will largely affect the children's age. For the above reasons no particular age has been specified in Islam and it will be dangerous to do so as persons arriving earlier at the age of puberty would have to be kept to fight against nature till the fixed age arrived at and there is great danger that they may succumb to human passions and be ruined. I hope that at any rate for Muhammadans their religious law will be observed and the present Bill be so enacted as to would be in entire accord with the Muhammadan law when applied to those who profess to be of that religion.

"Now, My Lord, as there are so many pieces of land in the colonies, in the Punjab and in other places being given away to other people, it would be very useful, I think, if some land were given for the purpose of forming a colony for those girls who were not taken in by their co-religionists. These places could also be used to send girls who had been brought up before a magistrate. I would appeal to the Government to consider if this is practicable."

The Hon'ble Sir GANGADHAR CHITNAVIS:—"My Lord, this is a somewhat difficult and ticklish matter, and opinion is likely to be divided on it. Important changes have been made in the Bill in Select Committee, and it is only right and proper that it should be referred back

to the country. I therefore congratulate the Government on this sound and statesmanlike decision. After we have got the opinions we shall be in a better position to judge of the feelings of the people. We have to respect sentiment, as Government always does and as Your Excellency by your policy has shewn should be done during your time; at the same time we must see that the law is effective. It would be premature to discuss the merits of the Bill at this stage, when it goes back to the country for the expression of public opinion on a particular sub-clause, which was undoubtedly introduced in the Bill with the best of motives, but which has now been eliminated in deference to the opinion of some members of the Select Committee."

The Hon'ble MIR ASAD ALI KHAN:—"My Lord, I rise to congratulate the Government on the initiative they have taken to introduce this piece of social legislation, which is largely based upon Mr. Dadabhoy's proposed Bill for the protection of minor girls. When I consider the peculiar social and religious conditions of the Indian peoples I am led to believe that any social legislation in this country ought to proceed on slow and cautious lines. It is, therefore, necessary and desirable that at this stage of the Bill we should be willing to take into consideration the views and the sentiments not only of the experts, but of the public at large. I may, therefore, be permitted to make a few observations. The amended Bill leaves room for further improvement, especially in the direction of restricting the rescue provisions to unmarried girls and making express provisions for suitable custodians, whether individuals or institutions, in the absence of custodians of the same religion as that of the minor. With these improvements the Bill should be more acceptable to the country. The absence of a provision for suitable custodians of a different religion from that of the minor will have but one result; it will send back the rescued girls to the very places from which the proposed Bill intends to take them away. I really fail to see, My Lord, why these important provisions were not taken into the serious consideration of the Select Committee. Further, the custodian chosen should, as far as practicable, be a respectable member of the gentle sex, especially in all those cases where Mussulman girls or other girls of Ghosha families are concerned. *Purda nashin* girls, however young they may be, will certainly prefer female guardians more or less related to them. I trust the Government will see their way to amend the Bill further along the lines suggested and make it a truly beneficial and popular measure".

The Hon'ble Maharaja RANAJIT SINHA of Nashipur:—"My Lord, the Bill which is now before the Council was not introduced for any administrative or political purpose, but to check the social evil which exists in our country; and so the Government is to proceed very cautiously and should not go ahead of the public opinion; but at the same time it should be effectual. My Lord, I regret that the Bill as it now stands is worse than what was originally introduced by the Hon'ble Home Member at Simla. The principal provision to which an objection has been taken is, as regards the rescue clause. If our countrymen want to check the social evil the law must be effective and should not remain as an inoperative Act, but as the Bill now stands it will serve no useful purpose. The Bill says that the Magistrate shall have power to make over the rescued girl to the custody of her co-religionist, but it is silent under whose care she is to be placed in case her co-religionist does not come forward to be her custodian. It is not at all desirable that the child should be sent back whence she will be rescued. My friend on the right, the Hon'ble Mr. Banerjea, suggested in his minute of dissent that in case where the co-religionist of the girl is not forthcoming to take charge of her, the child might be made over to a suitable person professing another religion, if he would give a guarantee that the child would not be converted into a different faith; but the difficulty will arise in cases where no one will be willing to give such an undertaking. In my humble opinion in that case, the Magistrate should have the power to make over the child to a suitable person, even professing a different religion; because I think that it is better for her to be converted than to be a prostitute.

"Then as regards the other points, some of the members who have dissented from the Select Committee's Report consider that the age of consent should be raised from twelve to fourteen against every person except a husband. If that be the public opinion, I think it is desirable that the age should be so raised. And some of my friends have taken objection as to the Act being applied to married girls. As far as my experience goes, as regards Bengal, I find that all the prostitutes marry their daughters and other girls under their protection, but these are not *bona fide* marriages, and husbands of such girls disappear even a few days after such marriages. So if the law be restricted to that extent, I think the object we have in view would be frustrated, so in my opinion it should apply to all girls, whether married or unmarried.

"I am glad that the Bill is going to be sent back to the country for opinion, because in these matters the Government should consult the public views and I doubt not that the public will support the measure so as to check the social evil which now exist."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"My Lord, I came here this morning believing that this motion would be merely a formal one and that no Honourable Member would be called upon to speak on it. I think the question now is whether the Bill, as amended by the Select Committee, should be republished and should go again before the country so as to invite opinions. I am somewhat at a loss and even embarrassed to understand what the speeches, not only embracing the principles and provisions of the whole Bill but criticising its shortcomings, are for. Are they in the nature of instructions, and in view to gain converts here to this view, there to that view? I cannot understand the position at all. However, I am invited and even challenged to make my position clear as regards my conduct in the Select Committee and as regards my statement made in the minute of dissent. I am now considerably embarrassed

because I am often told that I cannot allude in Council to what takes place in Select Committee. I am at the same time asked to define and defend my conduct in the Select Committee. It is an exceedingly difficult position for me. In the first place I deny that the Bill, as it stands just now, is entirely the product of the non-official members of the Select Committee. I may not go further than that under the rulings here in the Council. Unless your Lordship permits me to tell the Council what exactly took place in the Select Committee, I shall be unable to defend myself and explain my position satisfactorily. Confining myself therefore to what has been made public, I respectfully submit that the omission of the clause providing for handing over rescued girls to institutions and other similar changes were not due to me or my non-official colleagues. I may not go further. In my minute of dissent I have stated that in case proper safeguards were given by persons of other religions, that these girls would not be converted while they were minors and while in their custody. I had no objection to guardians of other religions, faiths being appointed for them. Therefore, so far as that charge goes, whether the charge comes from the Hon'ble the Home Member or from my friends on this side or on that side, I plead not guilty.

"Then my Hon'ble friend on my left quotes some scriptural authority for his criticism. I can easily show that the passage quoted is spurious, because the idea about the Indian scripture is that it is incalculably ancient and that it has no beginning; but the quotation alludes to prostitution. Therefore it must be long after society was developed and prostitution got into it somehow. Next, it is highly defective and unsatisfactory in the enumeration of its penal principles. It punishes, and punishes eternally, the poor prostitutes who are victims; but it makes no provision for the punishment of those who are the other parties to the prostitution. Nay, more. These victimizers are entitled to heaven. It is thus transparently clear that the quotation is not part of scripture. I deny it is the word of God. Therefore I hope no argument will be placed upon such a quotation. It ought to be dismissed from all consideration. It is abundantly clear that in measures of this kind we must be entirely guided by the conditions and feelings of society as it exists. On this I have to take my stand, and on this alone.

"The Hon'ble the Home Member complained that when the Bill was introduced at Simla I did not speak and did not offer any criticism. It is so. Although I cannot as it appears quote Parliamentary practice for construing our rules, I own quote it, I believe, as a guide and in justification of my conduct in Council, and I say it is most unusual for members to speak when leave is asked for to introduce a Bill. The contrary practice was first introduced by the Irish members in Parliament. Very often nobody knows what the Bill is when leave is asked for its introduction in Parliament. In Parliament simply the member who introduces the Bill walks up from his seat and standing at the bar informs the speaker 'A Bill, Sir,' and at once obtains his permission to deliver it to the clerk, who reads out the title. With this the 'first reading of the Bill' is finished; often too there is no Bill at all, the title alone is there. Therefore, in my humble opinion, with due deference to those Hon'ble Members who do speak, it is absolutely unusual and even unconstitutional to subject a Bill to debate on the occasion when leave is asked for it to be introduced. So I did not speak on this occasion in Simla; there was no Bill before me to read and discuss. When the Bill was actually and truly introduced in view to refer it to Select Committee, I did express my opinion at some length; and the Hon'ble the Home Member had an opportunity of replying to me; and, in doing so, he complimented me, and now he takes a somewhat different attitude. Of course he does not say what passed in the Select Committee to warrant this change in his attitude, but people outside it would put two and two together and draw their own inferences. In the first place it is not necessary to say that I asked for the rescue provisions to be dropped in any event. I said they had better be dropped if the Bill stood as it then stood. And this qualification has been dropped by my hon'ble friend. In justice to me, it is absolutely untrue to say I desired to drop the rescue provisions absolutely. If the Bill stood as it then stood, certainly I was for dropping these provisions; and I repeat that I should be in favour of dropping these provisions if the Bill stood as originally, and whether I am right or wrong, it is due to me to say that I asked for the dropping of those provisions only, if the reform I asked for was not carried out in the Select Committee. I asked for a good deal of reform; and if it was not granted I continued to say that, in so far as in me lay, I would oppose the enactment of the rescue provisions as they then stood.

"Then the Hon'ble the Home Member ventured, I respectfully submit, on perilous ground when he compared the English Act with this Bill in the vital matter of the religion of the guardian. He divided the English Act into three portions as regards this vexed question of the religion of the guardian of the rescued girl. He said that first of all the English Act provides for guardians of the same religion, next for guardians of other religious persuasions with safeguards, and he further went on and said that it did not prevent a third alternative, namely, handing over the girls, when the first two alternatives failed, to persons of another religion, and that without demanding safeguards of any kind whatever.

"I am perfectly willing to join issue with him as to this alleged third alternative. I deny that that is the law of England or of any other part of the civilised world. If my Hon'ble friend can show by any decision of a court or by the authority of any text-book writer that in England, where custody of the same religion or custody of a different religion with safeguards failed, the girls can by law be handed over to people of different religion, I am willing to withdraw my objection altogether. I wonder where he got that idea from. I believe he is under

a misconception as to the meaning and scope of the English Act on this point. It does not provide for any such third alternative. However, I respectfully submit that in these matters the Government must take the people of India into greater consideration and confidence. Taking science as our guide for ascertaining the age of the world, we must have lived at least five hundred thousand years. Now, suddenly we discover the great evil of prostitution and propose drastic remedies. There is no doubt that prostitution is an evil. But prostitution being an evil, if we wish to get rid of it, we must get rid of it on lines of caution dictated by ages of experience, on lines which would not irritate the large majority of the people, on lines which would not produce greater evils and would not make the action of Government appear odious to the people in consequence. That was my leading idea, and having that idea in my mind, I certainly asked for considerable modification of the Bill and inclusion in it of other fresh provisions, but relevant to the purpose in view. And I had no other and further intention. This explains My Lord, my whole attitude in Council and Select Committee. First of all there was in the Bill the important provisions as to the religious persuasion of persons to whose custody rescued girls should be handed over. These provisions included a power, by necessary implication, to commit the custody of a rescued girl to a person of a foreign religion without any safeguard to prevent conversion. I naturally enough said that preference should be given to persons of the same religion in the first instance, but that, if it was not possible to find a custodian of the same religious persuasion, power might be taken by Courts to find a custodian of any other religion, provided he gives an undertaking, that is exactly borrowed from the English Act, that no conversion, and no attempt at conversion, would be made by her guardian during her minority, and, speaking for myself, I went further and agreed that in the case of a child picked up in the streets, whose religion could not be ascertained,—and here I hope the Hon'ble the Home Member will bear me out—that the girl may be handed over to a suitable guardian of any religion and be brought up in any religion. That being so, I cannot understand the severity of the criticism and the asperity of the remarks which have been hurled against me, expressly or by implication. It is always wrong in such grave matters to attribute perversity to people, because they, in discharge of their duties, sound a note of warning. I said that if the Bill in its original form had been launched as law and had been worked, it would make the position of the Magistrate of the District, it would make the position of the Collector of the district, and eventually it would make the position of the Government, appear in a light to which, especially at this crisis in Indian national life, it is most undesirable that the British Government should be exposed. I venture to object to the opinions expressed here to-day, especially the strong opinion of the Hon'ble the Home Member, being sent out along with the Bill. The latter practically amounts to a mandate by the Hon'ble the Home Member, on behalf of the Government of India, and I fail to see how the Local Governments and officials would be free and venture to express a different opinion. Therefore, in sending forth the Bill with all these opinions, it practically destroys the utility of the republication; and hence, Sir, I submit that when I spoke to a point of order this morning in accordance with Parliamentary practice, I had this object in view. My object was to avoid this debate and discussion, so that the Bill might go before the public without any opinions, either of Government or of any individual Hon'ble Member.

"The next point I should like to mention is the question whether married girls should be included in the rescue provisions of the Bill or not. Here again I have been misquoted. I emphasized the principle that marriage is an indication that the girl is intended to be brought up for a good and natural career in society, and that the same time I also said that where a Magistrate who has inquired into a case has reason to believe that the holy ceremony of marriage was made a pretext for immoral purposes, he has jurisdiction to deal with the alleged married minor girls. Is it fair to quote me without this qualification? I asked if it could not ordinarily be presumed that in the case of a married girl her husband and her parents and other relations could take care of her against evil influences and that until the Magistrate had reasons to believe that that presumption did not exist in a concrete case, and that a man meant to use the divine *institution* of marriage for purposes totally immoral, this new law should leave married girls alone, while it might be strong enough to interfere in cases where persons calling themselves husband and wife carry on a nefarious trade. That being so, I protest against the statement without a qualification that I am against married girls being included in the Bill under all circumstances. I am against *bonâ fide* married girls being included in this law.

"Then, My Lord, it must be remembered that throughout this debate the word children has been used for purposes of rescue. But the Bill extends to the rescue of girls till they are sixteen years old. Now in this country we must not forget this fact that girls are not only wives, some of them are also mothers under sixteen. I asked the question over and over again whether it is desirable that merely because a young wife had some sort of social intercourse with a *Devi Dasi*, it would be sufficient to deprive her of her marital rights and status in society. Would it not oftener than not be a greater evil than the evil which it is intended to cure? If her closest relations believe in her guileless innocence, if her husband has faith in her, what does it matter if she has conversation or visits a dancing girl or allows a courtesan to visit her? These are matters which ought to be taken into consideration in enacting a law for the people of this country. I said that in India prostitution stands on a totally different footing from the West. Rightly or wrongly, the *Devi Dasis* and certain other persons who lead this life do not occupy the same low position in society which prostitutes in the purlieus of Western cities occupy. Rightly or wrongly, they visit their neighbours' houses and occasionally teach music to young girls. Now we cannot get rid of these social conditions and facts. But

yet such acts would be within the meaning and scope of this measure. Frequenting the company of *dancing* girls is legally complete if the dancing girl goes and takes *pan sooperi* with married girls. Therefore, prostitution in this country and prostitution in the sense in which it is understood in Western countries are two different things. Mere social intercourse with prostitutes, which would mean contamination in the West, would not necessarily be evidence of contamination in this country. Therefore, I protested that where the relatives of a married girl and her husband say 'we have confidence in her', it is no matter for the authorities to take a different view with Western notions. The marital right belongs to the husband—the law has recognised it as such—and if a husband who is the person most interested in the chastity of his wife says he is not afraid of her having social intercourse with *Dasa Dasis*, I say it is not correct policy for the law to intervene and say that the Magistrate does not accept that judgment, and therefore he may get hold of the married girl and sent her away to a rescue home or worse to some other man. Therefore, I say, it would be disastrous to include married girls where their relatives do not suspect them, where their husbands and others say they have the fullest confidence in them. There I say the authorities should not interfere. But where the authorities believe that this marriage is made use of as a cloak to carry on a traffic in immorality, there they have power, and not till then should they have power.

"My Lord, I really don't know whether I am called upon to touch on all the points which I have taken up in my dissenting minute. If I were to do so, I should probably be occupying over an hour more, while it is a matter of no indifference to me as to whether or not the public will agree with me or the Hon'ble the Home Member in our somewhat conflicting views. I can now only address an imaginary public and warn them not to be guided by any opinions expressed in this Council one way or the other. I hope they will pay no attention to them. I do hope that the whole country will direct their attention to the Bill, the whole Bill and nothing but the Bill, and then form and express their judgment."

The Hon'ble Pandit MADAN MOHAN MALAVIYA:—"My Lord, I entirely agree with my friend the Hon'ble Mr. Vijiaraghavachariar that we did not expect that there would be a discussion on this Bill to day, and I consider it unfortunate that it should have been introduced by putting the motion in the form in which it was put. However, we are face to face with it now, and as I am one of those who were on the Select Committee, and as a challenge has been thrown out, I think it is a duty I owe to the Council and to the country that I should add a few remarks to what my esteemed friend has said regarding some of the matters discussed in the Select Committee.

"Before I come to that, however, My Lord, I should like to say a few words in regard to the opinions expressed by the Hon'ble Mr. Rama Rayaningar to day. Of course everybody is entitled to hold any opinion he thinks best, and I do not quarrel with him or with anyone else for differing from me or from anybody else. But I think that when he referred to Hindu Shastras, he might have taken a little more care to understand what the passage he quoted meant and to whom it applied and not made a travesty of the Shastras in the way he did. If he had had the fairness and the patience to do so and to read a little more of the Shastras, he would have seen that the statement that according to the Hindu religion there is no place in heaven i.e., no hope of salvation for any unfortunate soul who has even become a prostitute was absolutely incorrect and unjustifiable. My Lord, a condemnatory passage in which adultery or, according to my friend's interpretation, prostitution is held up as an abomination, as a condition of existence which every daughter of men ought to shun and abhor, necessarily painted in language such as has been quoted, to secure that the human mind should recoil from even the thought of it has been put forward as showing that within the pale of the Hindu religion there is no hope of salvation at any time for a girl who has once fallen into a life of prostitution. My Lord, the Hindu religion offers a hope of salvation not merely to every man and woman however fallen, but to every creature upon earth. Every creature which is sentient with life is regarded as a fellow being by the Hindu who knows his religion; and to say that a daughter of man who has had the misfortune of having been led by evil men into a path of evil, has, even after renunciation and repentance, no salvation in this or the next life, according to the Hindu religion, is, I grieve to say, My Lord, as unjust as it is untrue. It would be sufficient to remind the Hon'ble Members of the story in the *Mahabharata* of a prostitute who went to heaven for performing one single act of hospitality to an old man who was exposed to killing cold and hunger, while she was carrying on the profession to which a cruel lot had condemned her. Then, My Lord the Hon'ble Member has read a lecture to us Hindus—and through us, Hindu Members of this Council to the whole Hindu community—upon our duties in matters social and socio-religious. My friend has read to us a lecture here—and to Hindus at large—with regard to the shortcomings of their own faith. My Lord, history has been pronounced to be the best subject for a man to study if he wants to judge and serve his fellow-men aright; but history is also a subject which easily misleads if it is read perfunctorily. If the Hon'ble Member had studied history a little more carefully than he seems to have done, he would have noted that societies develop institutions; as they recognise the need of them, and that even then it takes them ages to build up all the institutions which they need. Our Christian fellow-subjects have been developing missionary institutions for ages past, such institutions were unnecessary in India in days of yore, because the Hindu religion contented itself with leaving every man and woman free to follow the faith that he or she regarded as the best, and did not think it fit to proselytise. Now that we are face to face with active proselytising agencies, we are slowly—perhaps tardily even—but still steadily awaking to our duties in this matter, and I have every hope, My Lord,

that we shall in the not distant future develop institutions to save our people from being improperly converted to other faiths, and also to afford shelter to the children of our community rescued from unwholesome surroundings.

"But, My Lord, situated as we are, the *kacheri* of the Hindu community cannot fairly be used as an argument for the Government to undertake legislation of a drastic character, which would be too much in advance of the public opinion of the community. Government has steadily—and I submit rightly—refrained from social legislation except when its necessity has been overpowering, on the ground that questions of social reforms in India, particularly among Hindus and Mohammedans—often have a religious aspect also; that to a large extent legislation to promote social reform cannot be undertaken without trenching upon the delicate ground of religion; and that as the Government has, in its wisdom and benevolence, deliberately adopted the principle that it shall not directly or indirectly do anything which will affect the religion of any of the communities entrusted to its care, it is only right that it should refrain from taking such action. My Lord, we are progressing, and we shall progress more. Many institutions of a beneficial character, of a humane character, have sprung up in our midst and more will spring up in time. We have proved apt pupils of our brothers and sisters of the West in many respects. We admire them for their religious and charitable organizations and we are trying slowly but steadily to benefit by their example in improving our existing organizations and in creating new ones. I have every hope that we shall not be found wanting in this matter as time goes on. But to advise Government to force upon our community legislation of an advanced social character without due regard to the actual realities of the existing situation, will be an advice, My Lord, which I am sure Government will not accept and act upon.

"I will now refer very briefly to the remarks of the Hon'ble the Home Member. My Lord, the Hon'ble the Home Member has given us a history of this legislation. He has told us that the Government generally refrain from embarking upon legislation of a social character, particularly because in this country social legislation takes very often a semi-religious character. But that in the matter before us the Government have moved in response to non-official Indian opinion. It is true, My Lord, that the Bills introduced by two non-official Members in this Council have led the Government to introduce the measure which is now before us. I am one of those who supported the measure when it was first introduced. I still adhere to the view that the measure is in principle a beneficial one, and that if the necessary safeguards are provided, it ought to be passed. But, My Lord, we owe a duty to the people and to the Government which compels us to point out, at whatever stage of the discussion the idea may occur to us, what we consider to be necessary or desirable amendments of the Bills. It has been urged against some of us who were members of the Select Committee that when the Bill was introduced we did not put forward the suggestions which we felt it to be our duty, after a careful study of its provisions, to urge before the Select Committee and to embody in our minutes of dissent. Your Lordship will be pleased to remember that when the Hon'ble the Home Member asked for leave to introduce the Bill, I ventured to draw attention to the difficulty under which we non-official Members laboured in not having a copy of the Bill before us. When a motion is made to ask for leave to introduce a Bill and we are called upon to vote upon it, we have to exercise a judicial mind in so voting and that without the Bill before us we can give only a formal assent to such a motion. Well, the Bill was introduced; it was sent out to the country and opinions were invited. I had the honour of being nominated to the Select Committee, and it has been my duty to study those opinions. Among the opinions so returned to the Government, and in the discussions with friends, we found that there was a strong feeling that the Bill, as it was introduced, might indirectly become a means of encouraging proselytising and we felt it our duty, while giving our full support to the humane principle of the Bill, relating to the rescue of girls from evil surroundings, to urge with all the force that we could command that the Bill should be as free from the charge that it might indirectly encourage proselytising as that Act is. My Lord, it was with that object that we put forward suggestions for amendment that we did. I am glad and thankful to say that the Select Committee have, in their wisdom, unanimously accepted some of the suggestions we made. They have incorporated provisions which I need not particularise which have provided safeguards against possible hardship and injustice, which did not exist in the Bill as it stood originally. But, My Lord, we could not persuade the Committee to adopt some other provisions, or to adopt them in the form which we considered necessary or desirable, and we have embodied these in the minutes of dissent which we have appended to the Report of the Committee.

"Now, my Hon'ble friend the Home Member has invited particular attention to what has been described as the rescue provisions of the Bill. In dealing with them here today we labour, as my friend the Hon'ble Mr. Vijiaraghavachariar has complained, under this difficulty, that the discussions which take place in the Select Committee are not reported and not made public—unlike what happens in the Committee stage in the House of Commons, where every word uttered, and every argument urged, is recorded in the proceedings of the House.

"Now, My Lord, it is not the first time that we find ourselves in such a difficulty; but we feel it in a special measure today. We are told that we cannot refer to what happened in the Select Committee; and yet in the speech which the Hon'ble the Home Member has thought fit to make, his remarks have evidently been so framed that they would show that

there was considerable divergence of opinion in the Select Committee and that everything was not satisfactory. My Lord, it becomes necessary for me then to point out that so far as the Bill stood as it was committed to the Select Committee, it provided that in selecting a guardian for a female minor rescued from evil surroundings preference shall be given to a person who is of the same religion as the minor. So far we were all agreed. I do not think any member wished to go behind that provision that in appointing a guardian preference should be given to a person of the same religion as the minor. Beyond that the Bill as it stood provided that in case no such person was available, *i.e.*, willing to undertake the custody of a minor, she might be made over to the care of a person who was not of the same religion. Now, My Lord, in dealing with this latter provision, it becomes my duty to draw attention to the provisions of section 23 of the Children Act, 1908, (8 Edw. 7, ch. 67) from which the principle of the present Bill seems to have been taken. That section provides that 'in determining on the person to whose care the child or young person shall be committed under this part of this Act, the Court shall endeavour to ascertain the religious persuasion to which the child or young person belongs, and shall, if possible, select a person of the same religious persuasion or a person who gives such undertaking as seems to the Court sufficient that the child or young person shall be brought up in accordance with its own religious persuasion, and such religious persuasion shall be specified in the order.' Now, My Lord, the Court is required to give preference, as my Hon'ble friend the Home Member has observed, to a person of the same religious persuasion. And in case no such person is available, the custody of the minor is to be made over to a person who would give such an undertaking as seems to the Court sufficient that the child or young person shall be brought up in accordance with its own religious persuasion, and that such religious persuasion shall be specified in the order.

"Now, it was on arguments based on this provision of the English Act that the further change was urged before and accepted by the Select Committee that where the religion of a minor, who comes within the purview of this Act, is known or can be ascertained after reasonable inquiry at the time of making the order, she shall be made over to a person who is willing to undertake her custody and is of the same religion as the minor. I do not think, My Lord, any reasonable objection can be urged against this provision. It is based upon the analogy of the English Act, upon what they have enacted in section 23 of the Children Act, and it is much more needed in the circumstances of this country than even it was in England. But, my Lord, while the Select Committee accepted this portion of our argument that where the religion of a minor is known or can be ascertained, she shall be made over to a person of the same religion, they did not accept the second portion, *viz.*, that where such a person cannot be found then the child shall be made over to a person who is willing to undertake, though she shall not be brought up in a particular faith. If they had adopted this, and the further proviso which I have added in my note of dissent, the provisions of the Bill on this head would have stood as follows:—

(2) Where the religion of the female is known or can after reasonable inquiry be ascertained, a suitable person who is of the same religion as such female is willing to undertake her custody; and (3) where the religion of the female is not known or cannot after reasonable inquiry be ascertained, a suitable person is willing to undertake her custody and to give such an undertaking as to the Court seems sufficient that she shall not be converted to any particular faith so long as she remains in his charge.

"I would add a fourth clause as follows:—

Any other suitable person.

"That is to say, My Lord, that where the religion of a minor is not known, I would let her be made over to the care of a person or institution which will give an undertaking that the minor shall not be converted to any particular faith. I do not object to the minor being brought up in a religious spirit. Bringing up a minor in a religious spirit, giving moral and religious instruction in tenets or precepts which are common to all religions, telling her something of God and of the dignity of womanhood, is not what I would prevent. What I wish to prevent is that a minor placed under the temporary custody of a stranger for the purposes of the proposed Act, should be converted by such stranger to any particular faith; because if later on, when she comes of age and finds out to what caste or community she belongs, and wants to go back to that community and be married in that community, she may find the doors barred against her because of the conversion; and I submit, My Lord, that that would be a wrong from which the Legislature which legalizes a minor being committed to the custody of a stranger should consider it its duty to protect the child. I agree that in case you cannot find a fit institution or person who would give us aforesaid an undertaking, you may let a rescued girl be made over to the custody of any other suitable person, even though he would not give such an undertaking; but I submit, that in that case it would be nothing but fair to add the following clause to the Bill:—

In any case where the female has been placed pursuant to an order under this section with a person who has not given such an undertaking as aforesaid, the Court which made the order, or any Court of like jurisdiction, shall, on the application of any person in that behalf, and on its appearing that a fit person who will give such an undertaking as aforesaid is willing to undertake the care of the female, make an order to secure her being placed with a person who gives such an undertaking as aforesaid.

"This is on the analogy of section 23 (2) of the Children Act. For facility of reference I will quote it. It runs as follows:—

'In any case where the child or young person has been placed pursuant to any such order with a person who is not of the same religious persuasion as that to which the child or young person belongs, or who has not given such an undertaking as aforesaid, the Court which made the order, or any Court of like jurisdiction, shall, on the application of any person in that behalf, and on its appearing that a fit person, who is of the same religious persuasion, or who will give such undertaking as aforesaid, is willing to undertake the care of the child or young person, make an order to secure his being placed with a person who either is of the same religious persuasion or gives such undertaking as aforesaid.'

"Now, My Lord, if the English Legislature, with the knowledge that it has of the number of industrial schools existing in the United Kingdom, and of the number of reformatory schools and of homes for the reception of children taken out from evil surroundings existing there, thought it fit to provide that, where the religion of a child is known and a suitable person who is of the same religious persuasion cannot be found to take charge of her, she should be made over to a person who would give an undertaking such as is spoken of in section 23 (2), I submit it is nothing very outrageous to suggest that in this country, where the differences of religion are much greater than in England in the case of minors whose religion is not known or cannot be ascertained at the time of making the order, there should be a somewhat similar provision in the Bill before us. My Lord, if the recommendations which we have made are accepted, not one single child rescued from evil surroundings will be forced back into prostitution as some of my critics apprehend. We are agreed that where such a person cannot be found who will give such an undertaking, the child may be placed in the custody of a person who is regarded as a suitable person even without taking such an undertaking; but all that we urge is that as this provision of the Act might be regarded as leading indirectly to proselytising, there should be a provision to the same effect as section 23 (2) of the Children Act, that the child shall be made over to the custody of a person who will give such undertaking, when such a person is forthcoming. My Lord, the differences of the situation in the two countries supply strong reason for this proposal. In England, as the Hon'ble the Home Member has observed in the course of his remarks, you are dealing with one religion. The different phases of the Christian faith do not differ materially from each other in the sense in which Christianity differs from Mohammedanism, or Mohammedanism differs from Hinduism. A Protestant child may be handed over to the custody of a Roman Catholic, or a Catholic child may be handed over to the custody of a Protestant; but, My Lord, the English Act did not contemplate, and my Hon'ble friend Mr. Vijayaraghavachariar has rightly pointed out that there is no provision in the English Act which would justify, the making over of an English child to the custody of a Hindu or of a Mohammedan guardian or institution.

"What we urge, My Lord, is that in this country with its differences of religion more sharply and broadly marked and with the susceptibilities of the people more keen in matters religious, a similar provision should be made. And, My Lord, we are not pressing for a new departure in the policy of Government. Government in its wisdom and beneficence has made a similar provision in the Famine Code. Section 161 of Chapter XI of the United Provinces Famine Code lays down, and I suppose a similar provision is also to be found in the Codes of other Provinces, as follows:—

'The Collector shall be in times of famine the temporary guardian of the children who are found deserted in his district. He shall be responsible for the care of them and shall not surrender them except to their natural protectors or, failing these, to respectable persons of the same religion who are willing to adopt them until a sufficient period has elapsed after the close of the famine to enable full inquiry for the natural protectors of the children to be made. This period may be put at three months.'

"The provisions which I am urging should be adopted in the present Bill are on the lines of these provisions. Under the Famine Code Government has thought it right to lay down that the Collector shall not hand over the children deserted in famine areas for a sufficiently long period so that their natural protectors may be found. In the Bill before us we are willing to provide that in extreme cases a female child rescued from evil surroundings may be handed over for custody to a person without his giving an undertaking such as I have mentioned, but we submit that it ought to provide for transferring the custody of a child to a person who may be willing to give such an undertaking, when such a person is forthcoming. It should be borne in mind—I wish the Hon'ble the Home Member and other Members who agree with him would give sufficient consideration to the fact—that in England the Government has provided certified industrial schools, reformatories and homes for the reception of children rescued from evil surroundings. Under section 58 of the Children Act, children rescued from the company of a prostitute or who may be in danger of being exposed to risk of prostitution, are in the first instance to be sent to certified industrial schools. The Magistrate is empowered to hand them over to the care of a relative or other fit person; but in the first instance they are to be sent to an industrial school. Ample provision is made for the support of these industrial schools from the public treasury, and for their inspection from time to time by persons appointed by the Secretary of State to see that the provisions of the Act for the welfare of the children dealt with under it, are properly carried out. Provision is also made for places in which children of this description are kept being visited by persons who belong to the same faith as these children, in order that there may be no danger of their being converted to

another faith. This may be right or it may be wrong. We are human beings and are not less human in this respect than are our brothers in England. If there is anxiety felt there that while a child is a minor and unable to judge for herself, she shall not be influenced into changing her faith, I submit, My Lord, that a similar anxiety is shared by us also. Our object in drawing attention to the provisions to which I have drawn attention, and in expressing a hope that they may be accepted is nothing but that the Act should go forth as a pure, humane measure meant to rescue female minors from evil surroundings, and that it shall not be liable to be indirectly used as a means of proselytising. Nobody would suggest, nobody would think of suggesting, that the Government desires that any such proselytising should take place. All that we are anxious for is that it should remain a humane measure with the safeguards similar to those that the English Act has provided.

"My Lord, I want to say one word about married females, because our position with regard to them is not clearly understood. The Hon'ble Mr. Rama Rayamingar has quoted statistics from the Census Report showing what a huge number of widows, we Hindus have in our community. It is our misfortune. We are sorry for it, but it is a legacy which has come down to us, its growth is not the creation of an individual or individuals. Social Institutions cannot be altered, much less extinguished, in a day, even at the bidding of the most ardent social reformer. We have thus a large number of widows and a large number of married girls under 16 years of age in our community, and we are anxious that in the present state of our society, the provisions of this Act should not be such as to take within its scope married females who are under 16 years of age. My Lord, prostitution is an evil, but while we on our side are not in the least anxious to underrate the evil, we desire that those who differ from us should not exaggerate its existence or extent. Prostitution is not an evil in the same sense in which it is in the western countries of Europe. Here you will not find many cases of married females or widows under 16 having been taken from the guardianship of their relatives and thrown into the company of prostitutes or led into the path of evil by association with prostitutes. Until the number of cases in which married females or widows under 16 years are led into this evil is shown to be sufficiently large, the principle of rescuing them from the surroundings in which they may be living and committing them to custody under the provisions of the proposed Act, should not be extended to them. The Government do not, and rightly do not, wish to proceed hastily in the matter of social reform. But now that they are making a step forward, I only ask that they should not take a very long step forward, with out proper regard for the realities of the situation. It is possible that if the amendments we have urged are accepted, and married girls are exempted from the scope of the Bill, there may be some cases in which protection may be wrongly withheld. But to extend the provisions to married females would give rise to great uneasiness and dissatisfaction among the general public. My Lord, for these reasons I hope that the provisions to which we have referred and the proposals we have put forward will be considered in a fair and impartial spirit, in a spirit which will pay due regard to the actual conditions of the country. It should be remembered that the prostitution that we are endeavouring to check does not prevail to the extent that the speeches of some Members of Council would lead one to think that it did. I hope it will also be remembered that in this country this measure is the first of its kind, and that the necessary auxiliaries which exist in England, such as homes, industrial schools, reformatory schools and other institutions, where females rescued under such Act can be sent, exist here in an infinitesimal degree. I hope it will be remembered that the conditions of this country with its religious differences so marked are such that in this case Government should take every precaution that there should be no ground given for creating a feeling in the minds of the people that this Bill which is intended to be a purely humane measure might lead to proselytising. With these remarks, My Lord, I conclude in the earnest and confident hope that the measure will receive the fullest consideration from all gentlemen to whom it is being referred and that it will be placed on the statute-book with such modifications as their combined wisdom and experience may recommend."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"Sir, it is somewhat unfortunate that in the course of the discussion references should have been made to the Hindu Shastras followed by counter reference to the Shastras. This is not a religious discussion. We have nothing whatever to do with the Shastras. Here is a piece of social legislation which, I do not think I am exaggerating the situation when I say, has been forced upon the Government by the insistence and pressure of public opinion and by the appeals of our social leaders. We have therefore nothing to do with Shastras; we have to do with Hindu sentiment and Hindu Shastras only in so far as they affect Hindu sentiment. My friend on my left (Maharaja of Nashipur) made a remark that he would rather see the rescued girls proselytised than that they should be sent back to their evil surroundings. It is a noble sentiment. I deeply sympathise with it. It is worthy of the philanthropist but not of the practical administrator or the statesman. For, Sir, if the impression went forth that this Bill leaves loopholes, affords opportunities for conversion, it would array the united sentiment of Hindus and Mohammedans against the law and make it inoperative. What we have to see to is that social feeling is conciliated, susceptibilities are not hurt and an important piece of legislation launched under sound and satisfactory conditions. It has been agreed in the course of the discussion which has taken place, and I am certain that the verdict of the country will be the same, that the most important part of the Bill is that which relates to the rescue provisions. Now, how does the Bill stand as at present? The magistrate may make over a rescued minor girl to a person professing the same religion or an institution of the same religion; and if such a person or such an institution is not forthcoming, the law does not provide further; she is to be sent back to her evil surroundings. I ask, is that a satisfactory condition

of things? Ought we to be content with it? Ought we not to proceed a step further? Therefore, Sir, my friends and myself made the suggestion in Select Committee that when a suitable person or a suitable institution is not forthcoming, professing the same religion, the girl should be made over to a person or an institution of a different faith subject to the guarantee that she will not be proselytised before she has attained the age of majority. The Hon'ble Home Member says that this is an impracticable proposal; it will never be carried out. Has it been tried? It could not have been tried. Many proposals seem, at the first blush, to be impracticable; because the imagination plays an unknown situation and exaggerates its difficulties but when put to the actual test of practice, those difficulties disappear and the proposal seems to answer well enough. I am sanguine, Sir, that if this proposal is accepted, if the guarantee is taken, that the provision will be workable. In England it has worked well, as my friend has pointed out that this is substantially the law of England: why should it be found inoperative in this country? Are the conditions so fundamentally, so essentially different? Human nature is the same all the world over. Human susceptibilities are as strong, or as weak, in regard to religious matters here as elsewhere We are not differently constituted from Europeans who, after all, belong to the same race with us. Therefore I feel that when we find that a proviso of this kind has worked successfully and satisfactorily in England, it will be attended with the same results here. Then, Sir, I feel that for the satisfactory working of these rescue provisions, it would be necessary to provide rescue homes. A suggestion was made, I think, in Select Committee, I do not know whether the suggestion has been repeated here—that the Government should provide rescue homes. The Hon'ble Home Member has told us to day, that that is absolutely out of the question. Why it should be so, I fail to see. Suppose the whole community, Hindus, Mohammedans, Christians, combined in an appeal to the Government to provide rescue homes for these unfortunate fallen girls; will not the Government, a Christian Government, a wise and beneficent Government, a Government which is the trustee of the tax-payer's money, respond to that appeal? I think it would be bound to respond to do so. The Government provides reformatories for boy converts; why should not they provide rescue homes for these girls? There is nothing objectionable in principle, and if the tax-payers combine and make an appeal to the Government, I venture to think that it will be irresistible in the case of a Government such as that which we have, especially in the case of a Government which will have provided us with this piece of legislation.

"Sir, I have sufficient reliance in the public spirit of my countrymen to believe that when this law is passed, rescue homes will start up in different centres. We already have a rescue home in Dacca to which I alluded in the course of my speech at Simla. After this Bill had been introduced, the authorities of that rescue home placed themselves in communication with me. They were pleased at the idea that there was to be legislation on the subject. They are willing to co-operate with the Government. If the Government will not provide rescue homes of its own initiative and bearing the entire cost, at any rate the Government can subsidise such homes

"Then, Sir, we have the Calcutta Orphanage, an admirable institution, doing good to a large number of orphan boys. That orphanage might extend its operations and start a home for these unfortunate girls. Therefore I do hope and trust that as the immediate result of this legislation, rescue homes will spring up and the difficulties which seem to surround the problem at the present moment in connexion with the rescue provisions will altogether disappear. There has been a good deal of controversy, somewhat heated controversy, in this Council Chamber to-day, which I hope we shall all forget and forgive. I hope that, when the Bill comes back after this appeal to the public judgment and the public sense of the country, we shall all put our heads together to devise a measure which, successfully worked out, will be attended with unspeakable good to an unfortunate class of our people. I hope all dissentions will be forgotten, all controversies will be laid aside for the common good and the benefit of a section of the people now despised and fallen."

The Hon'ble Maharaja MANINDRA CHANDRA NANDI of Kasimbazar:—"Sir, while I am in cordial agreement with the principle underlying the Bill, there are provisions in it which are still open to grave objection. In the first place, I cannot support that clause of the Bill which provides that, under no circumstances, should a minor girl be made over to the custody of a person who is not of the same religion. It makes the scope of the clause unnecessarily narrow. Cases may be imagined in which persons professing the same religion will not be forthcoming to take charge of the rescued girls. In view of such a contingency, which may very well happen, it is absolutely necessary to so modify the Bill as to empower the magistrate to make over the minors to the custody of persons or institutions willing to take charge of them, even though they do not profess the same religion; of course some safeguards should be provided to secure that the religion of the rescued girls be not interfered with. Here I may be permitted to express the hope that both Government and the public will take early steps to start free boarding schools and orphanages for these rescued girls."

The Hon'ble RAI SITA NATH RAY Bahadur:—"Sir, I rise to give my whole-hearted support to the principle of the Bill now before us, especially in the form in which it has emerged from the Select Committee. I congratulate Mr. Dadabhoy, whose absence in this Council Chamber at the present time I sincerely regret, that his efforts in this direction have been recognised by the Government of India. The Hon'ble Home Member has not seen his way to accept the whole Bill, as it was introduced by Mr. Dadabhoy in the Council on the 18th September 1912, but he has accepted the principle underlying it, namely, the desirability of strengthening the law, safeguarding minor girls and of affording some facilities for the rescue of children

from undesirable surroundings. But as to the details of the Bill there may be divergence of opinions according to the different standpoints from which several persons see it; but there can be no denying the fact that the Bill, especially in its present form, is a move in the right direction. There are two or three points which in my humble opinion, require careful consideration and handling and accordingly I beg to make two or three suggestions.

"My first suggestion is that a child shall not be treated as coming within the scope of clause (a) except on a complaint made by the child herself if the only common prostitute whose company the child frequents is the mother of the child. Sir, the reason for my making this suggestion is simply this, that it would not do to enforce morality by legislation and to attempt to make people moral by law. It defeats its very purpose. The provision contained in the section, if carried into effect, may, I fear, go to outrage motherly feelings and may become an engine of oppression in the hands of unscrupulous persons. We may not have, from a puritan point of view, much regard for the motherly feelings of these wretches, which are after all undoubtedly tender and sacred; but I say it would be cruelty to ignore them altogether.

"My second suggestion is that the rescued child should not be made over to a person or body professing a different faith.

"Sir, the Hon'ble Home Member, in the Statement of Objects and Reasons, was pleased to observe that we should make a cautious advance in this direction. He is perfectly right in saying so. We should do nothing which may give rise to a feeling of lurking suspicion in the minds of the people, especially when, in a matter like this, we have to deal with such tender and delicate things as motherly feelings and religious susceptibilities. We have to remember that in our country the children of prostitutes are looked down upon with a certain degree of inborn contempt and no respectable person, however otherwise magnanimous and generous, would venture to take such a child and give it shelter within his own family circle. If he does that he is sure to court social odium, may even social ostracism. Not only his own caste people, but respectable people of other castes, may boycott him. Now, it is well known that in our country there are no well organised institutions or homes having sufficient funds at their disposal for giving shelter to these children. True it is that there are powerful and sufficiently organised bodies professing a different faith which can very well and which would be ready to take care of these children. In these circumstances the result, I fear, would be that in a case coming under this section, in case people of her own faith did not come forward to accept charge of the child, the trying Magistrate would have no option but to commit the child to the custody of the representatives of these bodies, whereby not only the motherly feelings of the child's mother would be outraged, but her religious susceptibilities as well.

"Sir, my fear is, though it may be wrong or erroneous to entertain such a feeling, but there it is, that the enforcement of this provision may in several cases end in the conversion of the poor girls into another faith. I therefore beg to propose that in no case should the custody of a girl be given to a person professing another faith.

"Sir, as a Hindu I cannot acquiesce in a provision of law which will allow a Hindu girl to be made over to the custody of a man professing a different faith and thus facilitate her conversion into that faith.

"My third suggestion is that the scope of this Act should not be extended to married girls. I beg to point out that it would be going too far if the effect be to include married girls within the scope of the Bill. It would, I say, cause great heartburning.

"With these few words I beg to support the principles of the Bill."

The Hon'ble Mr. MANMATHA NATH DAS:—"Sir I should have been very happy indeed if the discussion in this Council Chamber on an important social reform like this had not been characterised by an amount of heated discussion or excitement. An important social reform like this, when being discussed by non-official members of this Council, ought to be discussed with the utmost calmness and judgment and free from any excitement whatever. We, non-official members, ought not to lose sight of the fact that, whatever may be our individual faith, whatever our individual religious persuasion, we represent other people who have other religious persuasions and other religious faiths, and when we speak from our seats here, we are not only speaking in favour of the faith we have, but that we are as well also from us ought to show a regard for the religious feelings of other people. These remarks might not perhaps apply to my Hon'ble Colleagues who have been returned by purely Mohammedan electorates; but at the same time I have no doubt they also realise the importance of paying sufficient regard to the religious feelings of other people, if for no other purpose, at least for the purpose that the work of this Council may be of a harmonious character and that this enlarged Council may fulfil the hopes which were entertained, when it was created, of its being a means of useful and helpful co-operation by non-officials with the Government. During the discussion there has been—at least I have noticed in some speeches—an under-current of apprehension that this Bill provides for social reform which will ultimately be used as a means of converting people to Christianity. The Hon'ble the Home Member in his speech distinctly assured us that Government does not consider this in any other light than as a purely social measure; that Government is eagerly looking forward for help and support from the non-official public, and Government believes that the success of the measure would depend upon the amount of support it received from the non-official public. I do not understand why, after

having these assurances, there should have been this under-current of apprehension that there is some other motive of a religious character underlying this Bill. I for one do not believe that a Christian who utilises the opportunities which he has as the guardian of a person reclaimed from an unfortunate life, for the purpose of making a proselyte of her, really understands what Christianity means. Such a person ought to study the Life of Christ. If a person does not understand that Christianity has a broad humanitarian basis which will give accommodation to all classes of people, Muhammadans, Jains, Hindus, everybody, where they can meet, where they can put their shoulders to the wheel for the progress of humanity, where they can all unite together and put their united hands to the lever which uplifts humanity, if a person has not understood that Christianity affords such a broad humanitarian basis, he has yet, I say, to study the Life of Christ. I do not know why there should have been such an apprehension of conversion to Christianity. I do not know what led my Hon'ble Colleagues to believe that Government was favourably disposed towards Christians. We had an answer to a question of mine as to what special provision Government had made for the education of Christian boys and girls, and the answer was that the Government of India had no information on the subject—"

The Hon'ble Rai SITA NATH Roi Bahadur:—"May I rise to a point of order. No one from the Hindu side says that it would be used by Government as an instrument for conversion."

The Hon'ble Pandit MADAN MOHAN MALAVIYA:—"May I also say a word. The Hon'ble Member has said that there has been an under-current of apprehension in some speeches that the motive which underlay it was that this would be used as a means of conversion, or words to that effect. I do not know of any member who ever suggested that there was any motive like that underlying the action of Government. I think the Hon'ble Member is entirely wrong there."

The Hon'ble the VICE-PRESIDENT:—"I am sure the Hon'ble Member will not pursue the point."

The Hon'ble Mr. MADHU SUDAN DAS:—"If that is so, I am really glad. Then conversion would mean conversion to any other religion other than Christianity, but during the discussion it has been mentioned that protection is needed for Hinduism and Muhammadanism. It has also been said by my Hon'ble friend in front of me that the difficulties which appear now would disappear when we come to the practical stage of the working of the measure. I do not know whether in such cases the difficulties loom large only in the imagination and disappear when we come to the practical working of a measure. My experience is that difficulties appear very small at the outset, but when you come to puts a measure into practice the difficulties are very much greater. The real question is if there has not been any apprehension on that account, then really we are driven to this position that religion means different phases of faith within the pale of Hinduism. Hindu is an indefinite term and so is the religion itself an indefinite term. What does religion mean? Does it mean the different phases of Hinduism or—"

The Hon'ble the VICE-PRESIDENT:—"Order, order! We cannot get into a discussion as to the meaning of 'religion' on a motion to amend the Indian Penal Code. The Hon'ble Member must keep to the motion before the Council."

The Hon'ble Mr. MADHU SUDAN DAS:—"I am glad the Hon'ble Pandit Madan Mohan Malaviya referred to a passage from the *Mahabarata* when he said there was mention of an incident where for a single simple act of hospitality a person in an infamous life secured salvation.

"If we accept that view and extend hospitality to these girls, I suppose their salvation from the degraded life they now follow will be secured; and that would in no way conflict with the idea of Hinduism. We have had assurances here that actual rescue homes will be started and that public charity will come forward in aid of a scheme like this. Not only that, but we have among us, among the non-official members here, a noble example—the Hon'ble Sir Ram Bahadur, who has started a home of this nature for the rescue of children of this description. It has been in existence, in working order, for two years; and I understand it is working successfully. We are all anxious to eliminate the religious element from this discussion. If friendly co-operation between all classes of the people is extended into the practical working of this reform, and all religious differences eliminated, we shall find no difficulty whatever in working this measure, and I hope that the promises of co-operation, of friendly help and subscriptions we have had in this Council will minimise such difficulties as may arise. I do sincerely hope that there will be no real difficulty in working it, and perhaps there will be more help forthcoming in support of the measure than we at present anticipate."

The Hon'ble Rai Sir RAM Bahadur:—"Sir, I want to make a few remarks in connection with the subject which is now before the Council. My opinion, Sir, on this problem has been given some years hence. In the year 1911 a despatch came from the Secretary of State for India addressed to His Excellency the Viceroy (No. 49 of 3rd March 1911), in which this very question was raised and the opinions of the Local Governments were asked whether sections 372 and 373 of the Indian Penal Code were sufficient to protect minor girls. The local authorities were good enough to ask for my opinion, and the views which I submitted then are adhered to by me even now. I may remark, Sir, that so far as the United Provinces are concerned we had no such practice as the dedication of the *Devi Dasis* as we find in the south of India. But there are certain classes of people in the United Provinces also, regarding whom such change in the law is necessary. In the hill districts of Almora, Naini Tal and Garhwal there is a class

of people called Nuks. They bring up their female children in the profession of prostitutes. I then suggested that a law should be passed to protect minor girls of such classes. I heartily support this Bill and the object with which it has been brought into existence.

"Sir, there were objections raised from abroad as regards certain of its provisions, but the Bill, as it has now emerged from the Select Committee, will, I hope, be acceptable to the public at large and especially to Hindus.

"Then there remains, Sir, the question—If these girls are taken away from the guardianship of their natural guardians, how should they be brought up? I suggested then, and I suggest now, that the Government should come forward to supplement private philanthropy in this respect and have homes established for these girls. Let me here refer to the pleasing ceremony which was performed by Her Excellency Lady Hardinge yesterday evening, at which that noble and high-minded lady, who has shown herself a true and great benefactress of the women of India laid the foundation stone of a Medical College for women. The plan that she described showed that separate arrangements will be made for Hindus and for Muhammadans, and that every woman who goes there to learn the healing art will be accommodated in boarding houses constructed separately for the followers of different religions. The Government is going to give a lakh of rupees for this noble purpose. That shows how solicitous the Government is to protect the religious of the different sections of the community. I submit, Sir, that the aid of the Central Government and of the Local Governments in their respective Provinces by establishing homes will be very helpful in the work of rescuing these girls. These homes should be provided by Government as well as by private persons and bodies. I therefore, Sir, welcome this Bill in the shape it has now come from the Select Committee."

The Hon'ble Mr. PANDIT:—"Sir, I am the only member of the Select Committee who, having dissented to a certain extent from the report of the majority of his colleagues, has not yet taken part in this discussion. The Hon'ble the Home Member—I believe with the idea of taking opinions from Hon'ble Members of this Council which might be helpful not only to himself but to the community at large—invited them to express their views upon the provisions of this Bill and in particular upon the clauses known as the rescue clauses. Sir, as I stated in my minute of dissent, I fully support the principle of this Bill, and I also appreciate the changes that have been made during its passage in Select Committee. My friends Mr. Dadabhoy and Mr. Madholkar both of them pressed upon the Council the necessity for some such legislation. Of course, the details of their schemes varied from and were not all embodied in the present Bill; but the object which the Bill has in view has, I am perfectly certain, the fullest sympathy of everybody in this Council and all enlightened opinion outside it. The question only is as to whether that object is being fulfilled by the provisions which have been placed before the Council by the Select Committee.

"The first point to bear in mind, in my opinion, is that there are certain principles which must be kept clearly in view in regard to a legislation of this description.

"The aim that girls who are likely to be trained or who are actually being trained to a life of infamy should be rescued from their evil surroundings, must be kept clearly in view. Then the desire to carry out this measure of social reform without unnecessary resentment being caused to the communities concerned is also to be placed in the forefront of our consideration. And lastly we have to see that the provisions which we make ought to be confined to the object which we have in view, and in our eagerness to prevent any loophole remaining there for any stray cases of immoral surroundings continuing their practice, we should not go beyond the scope of the Bill.

"With regard to the first point I venture to submit that the Government themselves have realised that the attainment of the object depended very largely upon the existence of facilities for removing these girls from their evil surroundings and placing them in purer surroundings. In the Bill as it was first introduced there was a provision that the magistrate might not take action unless he was able to find proper custody for the girl to be removed. In the concluding portion of the Hon'ble Member's speech when the Bill was introduced at Simla last September, the Hon'ble Member said:—'In particular the rescue provisions if incautiously worked might give rise to resentment among the classes concerned, and for this very purpose we have at present enabled action under them to be taken only upon complaints made upon oath before a Presidency or District Magistrate or upon the knowledge and suspicion of those magistrates.' Further on the Hon'ble Member said 'It is certain that as opinions on these subjects become more advanced among the people at large, action under the rescue section will also become more frequent. Societies for the protection of children may come into existence in the large towns where such evils are most pronounced. It is a matter on which, however much we may lament the fact, the progress must be slow. It is on the awakening of the public conscience, not merely among the enlightened few but among the masses that the progress must depend. Government by enacting laws and creating machinery may help to guide the public conscience, but it cannot stimulate it; and we must look for that stimulation to those members of the community whose consciences have been aroused to the serious nature of the evils which this legislation is designed to combat.'

"Now, Sir, the Hon'ble Member in the speech which he made this morning pointed out that a great deal of reliance was placed in enacting the provisions of the Bill as it was introduced upon the existence of charitably disposed persons in the country, not necessarily institutions but individuals, who perhaps, having no children of their own, might come forward

to accept the custody of a child rescued from such immoral surroundings; and that it was believed by these means the object might be more generally fulfilled than by any others, knowing, as we do, that the provision for homes at present in the country is not adequate to the needs. That undoubtedly is one of the ways in which this beneficent object can be fulfilled; but several Hon'ble Members who have spoken on to-day's motion including those gentlemen who have been most eager that the advance in this direction should be as rapid as possible have realised that it is difficult to find individuals of this class who would be willing to receive girls rescued from such surroundings. I do not say that there will not be a few broad-minded people who would come to the rescue of these poor unfortunate creatures; but the number apparently will not be large by reason of what may be considered tenderness for the opinion of unenlightened people in the neighbourhood. The greatest hope of the beneficent purposes of this measure being achieved lies really in institutions being created which would provide refuges for these girls. I fully recognise that, situated as the Government are at present, it is difficult to expect Government to start institutions managed by themselves; for there will be numerous difficulties which it would be difficult for Government to cope with; and which, although they may exist even in the case of private individuals, will at least not be so formidable. The great bulk of opinion that has been received on this point has been based upon the expectation of these homes being brought into existence. I have here before me the opinions received from District Magistrates and other gentlemen from *mufassal* stations who have pointed out that, with the assistance of leading gentlemen in various places and with the stimulus which might be given by the District Magistrates themselves, homes might be brought into existence, managed by private enterprise, which will supply the want that at present exists.

"Sir, a great deal of discussion has gone on upon matters, such as the prostitute's position in certain communities, which are not altogether relevant to the issue before us to-day. I venture to think that the provisions as they stand at present do certainly limit the operation of these beneficent clauses to many cases. No doubt by the provision as it stands, institutions managed by individuals professing the same religion as that of the girl to be committed to their custody would be the most likely agency to be preferred by the District Magistrate as the custodian willing to take charge of the girl subject to any conditions the District Magistrate may annex. But I submit that the provision for homes of this character run by members of the particular community would not be possible in every place. It would be possible in several of the presidency towns and other large centres of population such as the Hon'ble Mr. Banerjea has referred to and my friend the Hon'ble Mr. Sri Ram has referred to; but if we want to provide for adequate action being taken under these provisions and these girls being placed in a suitable environment, then we must rely also upon homes managed by persons of different religions, who have no desire to favour any particular religion at the expense of another, and whose sole object is to prevent these girls going back to immoral surroundings. Institutions like these are in existence at present. There are institutions run in the Bombay Presidency by the Society for the Protection of Children, and there is a similar society working in Calcutta; and I am sure that in Madras and other places also similar institutions are working, though on a smaller scale; and I fully believe that if we are to achieve the object of this Bill, in a great measure it will be achieved by allowing the girls to be handed over to secular institutions, whether they are managed by members of the same community to which the girl belongs or by a mixed body of people, so long as there is no apprehension created in the minds of the people of any attempt at proselytization or conversion from one faith to another. This is the view which I submit, Sir, will meet with the fullest approval of the country as a whole.

Sir, it is not my desire at this late hour to go into the details of the various criticisms that have been offered to the Bill as it stands at present. I only submit that it is the wish of everyone that so far as the girls are concerned with regard to whom an offence has been committed under sections 372 and 373 of the Penal Code that it is in the highest degree desirable that an asylum should be found for them. With regard to other girls who have not actually fallen or who have not been thus disposed of or obtained, but with regard to whom there is an apprehension of their falling into a life of shame, it is also desirable that provision should be made against their continuing in that environment or their being led into a life of infamy. I would even go further and not confine myself to an institution managed by a mixed body such as I have described, if there is no member of the community coming forward to receive the girl, if the relations of the girl have confidence in a neighbour or other person who belongs to another religion, and if such relations will consent to the girl being given to such an individual, I would have no objection. Personally, I think it is only fair and just that if the community which claims certain rights over individuals in order to keep them in the fold will not exercise the rights and will not make the necessary provision, and if the members of the family to which the girl belongs cannot make provision by pointing to a suitable person, then with their consent a person of another religion may be selected.

"It is true that in order that this legislation should be brought into force with the best chance of success, and in order to prevent irritation in the country that it would be desirable that in making a girl over to an institution or person, there should be some provision for an undertaking being given that the girl's faith shall not be interfered with. I fully realise that the rescued girls will belong to different religions and as there are sub-sects, etc., it would be difficult to get the managers of institutions or other persons to make full provision for a girl to pursue her religion, but short of that if these institutions or persons are willing to take the custody of a girl with such an undertaking as I stated—there are persons, including institutions, engaged in philanthropic work who would be willing to come forward and give an

undertaking—it might easily be arranged without throwing too great a burden upon them. A great deal has been made of the difficulties that would be experienced in such a home and of the fact that the customs and practices of the various communities have been so much interwoven with religion that it is difficult to dissociate religion from ordinary practices, but I would beg to point out that when girls of this description are removed, the community will not expect so rigid and minute an adherence to their practices, provided they are satisfied that their religion is maintained intact. We are aware that in educational institutions, hostels and other similar places, the members of different communities and religions live together and no difficulty is experienced from the point of view of religion. The Hon'ble Mr. Sri Ram has only just now referred to an institution which is in embryo, which proposes to provide for women of various communities residing under one roof and carrying on their studies in Medicine. If there is no difficulty in this project, I anticipate very little difficulty in the proposed arrangement, and such difficulties as there might be found would not, I think, be insurmountable. Moreover, it will be found that if these institutions started by leading gentlemen belonging to different communities and religions and inspired by the noble aim of rescuing these girls from evil surroundings carry on their work satisfactorily, it would not be a forlorn hope to go up to Government and ask for assistance, pecuniary or otherwise, for carrying forward this work and furthering the object which Government has at heart and which Government would not undertake directly by reason of the difficulties I have mentioned. From this point of view there seems no reason for entertaining pessimistic views with regard to this matter. If we extend the sphere of the custody to which the girl should be made over to institutions such as I have described, I feel sure that the purposes of the Bill will be served in a large measure. I do not think that restrictions with regard to these undertakings or the conditions which might be annexed or the penalties prescribed for a breach of these conditions would deter such institutions or such philanthropically disposed gentlemen from undertaking the custody of the girls.

"There is only one further point to which I wish to refer. In my minute of dissent I pointed out that the Select Committee might well have taken advantage of the opportunity of providing that the ex-matrimonial age of consent be raised to at least 14 years of age. There is a strong body of opinion on this subject and gentlemen like Sir Protul Chandra Chatterji, a former Judge of the Punjab Chief Court, and associations for the protection of children started in Bombay and social reformers generally have been pressing this matter. I fail to see why in this particular matter the Government should not go a step further since it is now about 20 years since the last Act was passed, which raised the age of consent to twelve.

"The motion which my Hon'ble friend makes asks for a republication of these provisions in the country.

"I feel sure that now that the Bill is going to be circulated to the country—and it will probably be another year before it is passed—there will be ample time for the country to consider these provisions carefully. I find that in some of the opinions that were received on the Bill the gentlemen consulted complained of the shortness of time allowed by reason of which they were unable to study the provisions of the Bill and give their well-considered opinions. Thus, republication will be an additional advantage. Having expressed my views on the subject, I support the motion for recirculation."

The Hon'ble SRIJUT GHANASYAM BARUA:—"Sir, I rise to speak a few words only because the Hon'ble Home Member wishes opinions of all shades to be recorded in this day's debate as far as possible. I have listened with great care to the opinions expressed on both sides, and although I am in favour of having as speedy reform as possible in many matters like this, I do not lose sight of the fact that in a country like India we may not be able to move so fast as we should like. At the same time if this Bill is passed into law—and it appears that none of the members on the non-official side have opposed the measure, all of them want the Bill—we must see whether the Bill can be brought into operation by complying with all the religious sentiments which have been urged against it. I have not the slightest objection and I think it will be a great safeguard to regard all sorts of public, and especially religious, opinions that can be advanced in the matter. I think the provisions that my Hon'ble friend Pandit Madan Mohan Malaviya wishes to be inserted are provisions which will greatly help in alleviating any apprehension on the part of the different religious communities in India who may look upon the Bill with suspicion. But in spite of all that has been said I feel that if the provisions are left there and proceed no further, the Bill may really be inoperative, and the other object which the Bill seeks, namely, to stimulate our own patriotic instincts to start rescue homes for girls of our own religions, will not be attained. I concede that all the provisions which my friend wishes to be inserted are, I think, very suitable so far as they go. The rescued girl will, if possible, be made over to one of her own relations; if such a relative is not available, then she will be made over to some one of her own religion; if such a person is not available, she will be made over to a suitable person of another religion who will undertake not to convert her to another faith before she attains the age of majority. But if all these are not available what is the next step to be taken? The girl must be left where she is and the magistrate will have no power to effect her rescue. If my friends want those provisions, I think there should be another provision that, on failure of all these, the girl may be made over to any person at the magistrate's discretion. That will be the only sensible view of the whole case. All my Hon'ble friends depend upon future expectations: if the Bill is passed, and if magistrates have occasion to make over these girls rescue homes, they think, will spontaneously spring up. But if there is not something to rouse the people to make these rescue homes spring up, why should they move in the matter? My Hon'ble friend Rai Sita Nath Roy Bahadur has admitted that

all respectable people would shrink from undertaking the charge of such girls on account of the odium attaching to them; and perhaps other people also, even among her relatives, will not like to associate themselves with a girl who has a bad reputation behind her. In such cases we shall have to depend upon philanthropic institutions.—The different religions of India, including the Hindu and the Mohammedan, have not as yet been able to establish effective institutions of that sort, and if they have not the fear of girls of their own religion being converted to other religions or to the Christian faith, why will they exercise their own efforts to save their girls from conversion and effect the rescue that is intended? Therefore, while I give the greatest weight to the contentions that have been urged against the Bill, and while I am in perfect sympathy with all the saving provisions that are proposed to be inserted and recognise the effect that they will have in a country like India, comprised, as it is, of people of so many different sects and faiths, I also at the same time see the necessity of leaving the Government capable of administering the law effectively if the request for insertion of the provisions which have been proposed has to be complied with. And therefore, although opinions have been given on probabilities of the future, I think that in order to make those probabilities certain and to make the Bill effective, it is necessary that, while those provisions are inserted, the last provision should also be inserted, that is that failing all these cases, the Magistrate should have the power to hand over the girl to such person or institution as he thinks proper. I heartily support the Bill, but while I am prepared to be very cautious and not anxious to move very fast, I should also like to be confident that the Bill, if passed, would be a real step towards our advancement. It should be a real advance and not a mere dead letter in the statute-book after it is passed into law in this Council.

"With these remarks I support the motion for the Bill being recirculated. With regard to the opinions that my non-official friends have expressed, I would ask them to reconsider their views and to see if, in their own interests, they should not have such a provision as the one I have indicated."

The Hon'ble Sir REGINALD CRADDOCK:—"Sir, I think it is a matter of great satisfaction that we have been given an opportunity of hearing so many shades of opinion from different Hon'ble Members in this Council. I think that where a matter has been before the Council and is not a matter of new introduction, it would be a lamentable thing if the members of the Imperial Council should ever hesitate to express their opinion upon it. In this case the matter has been before them for some considerable time (a matter of years almost), and I should have been extremely surprised if the members of this Council had refrained from expressing each man his own opinion. I consider that the debate has served a very useful purpose and that the opinions here expressed will be of great advantage both to the Government and to all those who will now be called upon, if this motion is passed, to express their opinion upon the Bill as it stands amended in Select Committee, upon the minutes of dissent and upon the various suggestions and comments that have been made in the course of this debate.

"I would like to pay special attention in my reply to the speeches made by two Hon'ble Members, the Hon'ble Mr. Vijiaraghavachariar and the Hon'ble Mr. Madan Mohan Malaviya, I do not agree with the Hon'ble Mr. Das that any religious heat whatever has been generated during this debate. I think that the Hon'ble Members in their speeches have recognised that, and where there was some warmth expressed by the two Hon'ble Members whose names I have mentioned (I hope they will not take it amiss that I do consider there was some warmth), I did not take that warmth to be due to the fact that there was a religious controversy before the Council, but simply to the fact that some how or other they got the idea that they were being blamed or attacked for their action in Select Committee. Well, Sir, I have no idea where they got that impression from. I was careful to point out in my earlier speech that I desired to attach no blame whatsoever to any Hon'ble Member who thought it his duty to warn us that there was any danger in the measure we proposed. All that I wanted to do was to recognise that such warnings had been given, that such things were felt, and I wished to have a general expression of other Hon'ble Members of the Council as to whether their opinions coincided with those which had found expression both in the discussions of the Select Committee as shown by their report and in the minutes of dissent. I do not think that any attack was ever made or intended upon the two Hon'ble Members whose names I have mentioned, and therefore I think that the slight degree of warmth which they displayed in their defence was not called for by anything in the speeches made. Of course I do not for a moment propose to enter into any controversy as to what the meaning is of passages in the Hindu Scriptures.

"Now there are certain points which were made the subject of somewhat definite assertion in the speeches of the two Hon'ble Members concerned. I think I understood them correctly to say that the English Act, which was quoted as a precedent, did not contemplate the possibility of a child being made over to a person of another religion without any engagement on the part of that person to bring up the child in the religion of her birth—"

The Hon'ble Pandit MADAN MOHAN MALAVIYA:—"May I point out, Sir, that I said that the English Act did not contemplate an English child being made over to a different religion like the Mohammedan religion or the Hindu religion. I pointed out that there were only differences of persuasion, Roman Catholic or Protestant or other denominations."

The Hon'ble Sir REGINALD CRADDOCK:—I am not able to tax my memory sufficiently as to exactly what the Hon'ble Pandit said, though of course I accept his own statement of it, but I am able to state that the Hon'ble Mr. Vijiaraghavachariar, as I understood him, did make such a statement that there was no law in England or anywhere else to the effect I have described."

The Hon'ble Mr. VIJIARAGHAVACHARIAR :—"That is not what I said."

The Hon'ble the VICE-PRESIDENT :—"Order, order!"

The Hon'ble Sir REGINALD CRADDOCK :—"I did not take down the *ipissima verba* of the Hon'ble Member, but that was the impression made upon me, that I was alleged to have made a mistaken statement regarding the English law when I said in my speech that there were three alternatives, the first, preference to no-religionists; the second preference to the person of another religion who engaged to bring up the child in the religion of its birth, and failing those two, it might be given over to a person of another religion without such condition. That was the impression made upon me by what the Hon'ble Member appeared to be contending, and I think therefore that, in case that same impression has been made on the Council, it will be well for me to explain section 23 of this Act to which reference has been made. It runs :—

In determining on the person to whose care the child or young person shall be committed under this part of this Act, the Court shall endeavour to ascertain the religious persuasion to which the child or young person belongs, and shall, if possible, select a person of the same religious persuasion or a person who gives such an undertaking as seems to the Court sufficient that the child or young person shall be brought up in accordance with its own religious persuasion, and such religious persuasion shall be specified in the order.'

"Of course the word 'if possible' there explain the whole meaning of the section. But there is another sub-section to that section which goes on to say :—

In any case where the child or young person has been placed in pursuance of any such order with a person who is not of the same religious persuasion as that to which the child or young person belongs, or who has not given such undertaking as aforesaid.'

"That of course makes it absolutely plain that the law contemplates a person being handed over without any such undertaking. And there is a third sub-section which makes the meaning of the law still clearer :—

Where a child or young person has been placed with a person who gives such undertaking as aforesaid and the undertaking is not observed, the child or young person shall be deemed to have been placed with a person not of the same religious persuasion as that to which the child belongs as if no such undertaking had been given.'

"That simply means that, for the purpose of preference, in the case of a person who has given no undertaking or a person who has given such an undertaking but has failed to observe it, if somebody who is either of the same religion as the child or who will undertake to observe these conditions applies, then the possession of the child may be transferred.

"Of course there can be no doubt whatsoever as to what the English law is, and I think that the Council should fully understand this point and that there should be no misapprehension about it.

"Then, Sir, in connection with this section and the remarks that have been made by various Hon'ble Members as to the case with which engagements of this kind could be made, I should like to point out that some of these sections use the word 'conversion' or refer to the word 'conversion.' The engagement is, of course, that the child shall be brought up as far as possible in its own religious persuasion. Now it would be extremely difficult to insert in any measure this provision against conversion. There may be active conversion and there may be passive conversion. The child may be converted by example and it is very difficult to say how and when conversion came about, or to make definite engagements which will form the subjects of proceedings in the law court on such a difficult and delicate subject and the English law does not attempt to refer to the obligation of conversion or non-conversion. The whole undertaking is that the child or young person shall be brought up in accordance with its own religious persuasion; that is all. And I indicated in my earlier speech the various kinds of differences in bringing up a child which would arise in England. The difficulty is further explained by a remark from the Hon'ble Pandit when he said that in cases of children whose religion was not known and could not be ascertained, he would still insist upon a non-conversion engagement. I do not know how you can convert a person of no religion; or whether if the child had no religion given at all the term conversion could be used in that manner. But he was careful to observe that he did not mean that the child in that case should be brought up in total irreligion; it should be instructed about a God, about its duty and so forth. It is easy to perceive that if instruction of that kind were allowed it would be extraordinarily difficult to say how far the child had been converted or not and it would be extraordinarily difficult for the person in charge of it, who had a genuine faith in his own religion, to keep himself from colouring the mind of the child with the general features and tenets and practice of the religion to which the custodian himself belonged. On this subject, however, and with reference to various suggestions that have been made by some Hon'ble Members as to the possibilities of non-sectarian institutions or possibly—I do not know whether the term exists, but I think that it represents what is meant—Pansectarian institutions; if these should come into existence, it is suggested that they would afford the best means of rescue for these children which cannot be attained under existing circumstances. Well, Sir, we have not, on account of the difficulties which I have explained, included so far in the Bill any provision about secular institutions, about sectarian institutions, or about Pansectarian institutions. But the Bill is being circulated; these difficulties will be before the Local Governments and the public, and the door is not barred to any solutions of that kind that may be forthcoming. With reference to the difficulties I have explained, we do not like to exclude a measure of that kind at this stage: but we are very anxious, as I have explained more than once, to try and find a solution for these difficulties, and we hope that, in the course of recirculation and thorough discussion, some solution may be forthcoming.

"But there are some matters on which I do not think that I would like to offer any possibility of the Government changing its mind. One of these matters is with reference to the proposal to exclude wives from the protection given by the section, and not only wives, but, as I understand Hon'ble Members, widows also. Well, Sir, I can hardly think that the Hon'ble Members who put forward this proposal can really have contemplated its effects. In cases where a wife is placed in immoral surroundings by a husband knowingly or intentionally I cannot imagine that there should be any reasonable objection to her rescue. Surely Hon'ble Members can scarcely contend that a child-wife is so much a chattel of her husband's that he may even dispose of her to a brothel and yet be within his rights as a husband. Surely they do not consider that, while some infamous husband who may have bartered his wife for gain and placed her in charge of a prostitute can be sent to jail, the child must remain in the brothel simply because he put her there. But that is the only consequence of the exemption which they desire to place in this Bill. Apart from these considerations, it is easy to see that an exemption of this kind would provide an easy defence to prostitutes and brothel keepers against all rescue applications. They would simply plead that the child to be rescued was married to some one and that her husband was living somewhere; and under the Hon'ble Mr. Malaviya's proposal they would be enabled to plead that the child had been once married. We should then find the Magistrate in every case burdened with a long and probably difficult inquiry as to whether the child had or had not at some time or other had a husband. It is quite easy to say that the cases in which marriages are bogus or merely put forward as a pretext would not be allowed to count. But I put it to the Council if every person anxious to rescue a child has to enter upon a long and protracted inquiry as to whether the child had been married or not, or to rebut a false allegation that she had had a husband sometime or somewhere, whether they do not think that any such person would hesitate for a long time before embarking on such a troublesome and expensive process. Furthermore, there may be a child-wife abandoned by her husband who was not willing to take charge of her, but yet, under my Hon'ble friend's suggestion, she would have to be abandoned to her fate. Well, Sir, I do not for a moment suggest that husbands of this infamous description are at all common. If they are very uncommon, then the objection to including wives in the rescue procedure must be very slight. Even in the few cases, if they do occur, then the rescue procedure is as much wanted in their case as in that of unmarried girls. To remove these girls and widows from the category of girls to be rescued under this section would make the law an absolute nullity, and if such an exemption were to be insisted upon, then there would be no other course open to the Government than to abandon this measure altogether.

"The Hon'ble Mr Vijiaraghavachariar is always rather difficult to argue with, because we find that his opinions are often of a rather fluid character. I think perhaps sometimes in his anxiety and eagerness to put his case, he allows his eloquence to run away with him. One has great difficulty sometimes in following an argument of his, because his arguments are of a somewhat Proteus character and very frequently change their shape. Now he seemed to take me to task because I expressed surprise, not at anything that he had said on Select Committee, but I expressed surprise because he had, when the motion to refer the Bill to a Select Committee was made, expressed a desire that the rescue provision should be eliminated. Well, Sir, naturally enough at this stage the only rescue provisions that could possibly be under consideration were the rescue provisions that were in the Bill as it then existed, and it is impossible therefore for him to argue that because he may now be in favour of rescue provisions of some kind that therefore I am mistaken in saying that at the time when the Bill was put forward he objected *in toto* to these rescue provisions. I should like to remind him that, in connection with the difficulties about rescue provisions, he did not then confine his remarks merely to the religious aspect of the case. He indicated to us the difficulties regarding the possibilities of police reports and blackmailing. He wanted us to define girls as falling girls or fallen girls and he said the difficulties in finding husbands for these girls would be impossible. He even threw out the suggestion that we might found homes for fallen boys in order that the fallen boys might marry the fallen girls, and a variety of his suggestions and criticisms were directed not merely against the difficulties of the rescue provisions but against their whole purport and construction.

'On the only occasion on which I mentioned the Hon'ble Member's name at all in my first speech, my only object was to show that Government had understood that it had the general support of the Council and the country, and therefore that they were rather surprised to find that the Hon'ble Mr. Vijiaraghavachariar was opposed to them on this point. I should just like to quote the Hon'ble Mr. Vijiaraghavachariar's remarks:—

'When I say that these provisions as to rescue should be dropped, I do not mean to vote against the motion. Making allowances for all the defects of commission and omission, there is a substantial modicum of advance in this legislation in the path of social reform, which is entitled to my cordial support. At the same time the third portion of the provisions, namely, the provisions relating to the rescue, are dangerous and even, I should say, illusory and treacherous ground; and even if there were some solid grounds it would be most inopportune at this crisis to add to the national discontent. Even a single case of a girl handed over from one religion to another would produce a great evil, and the evil would be exaggerated and would cause profound heart-burning throughout the length and breadth of the country.'

"'For all these reasons' he went on—not only *for this reason*, but for *all these reasons*,—'I am entitled to warn the Government on this matter, and I beg and pray that these provisions may be dropped as at once useless and dangerous.'

"There are other matters also in which the Hon'ble Member's opinions do seem to me to have fluctuated a good deal. In his speech he accused me of making an apologia for *Deva Dasies*. I understood him to reprobate that class very much and to regret that I had omitted them by name from the Bill, because he thought that I was in a sort of way making what he called a classic apologia for them.

'So under the shelter of the holy temples they maintain, and maintain successfully, schools of attractive vice, and now the Hon'ble the Home Member finds a classic apologia in defence of that system. At all events it would have been best in the interests of morality and in response to the views of social reformers if no allusion had been made to this aspect at all by Hon'ble the Home member.'

"At the end of paragraph 10 of his minute of dissent he now says:—

'We must remember that prostitution in certain forms continues to be recognised by large classes of people in this country and social intercourse between them and the rest of the society is common and without reproach. A magistrate, specially if he is not an Indian of experience, is apt to misunderstand and misinterpret the significance and effect of several circumstances arising from this social intercourse. Social intercourse with *Deva Dasies* and *Basvies* of Southern India is a totally different thing from visiting the company of a prostitute in the dark purlieus of a Western city.'

"Well, Sir, I will only leave it to the Council and ask them where the apologia comes in now whether I was guilty of an apologia—classic or otherwise, or whether if I was, he has not become a co-sinner in this very matter."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"I wish simply to say No; he is mistaken!"

The Hon'ble the VICE-PRESIDENT.—"Order, order!"

The Hon'ble Sir REGINALD CRADDOCK.—"There is one more point in the Hon'ble Pandit Malaviya's speech which I do not feel to have been quite clear; at least, I have not quite understood it. I wish to know whether the Hon'ble Pandit said that in the last resort, in the case of girls whose religion was known—in the last resort, i.e., when there was no other possibility of their rescue,—he did agree to their being handed over to a suitable custodian of another faith without any engagement"

The Hon'ble Pandit MADAN MOHAN MALAVIYA:—"My remarks applied to the case of girls whose religion was unknown or could not be ascertained at the time of making the order. I would, in their case, not object to their being made over to the custody of any suitable person without his having given an undertaking that they will not be converted to any particular faith. In the case of girls whose religion was known or could be ascertained at the time of making the order, I adhere to the recommendation of the Select Committee as it has been made"

The Hon'ble Sir REGINALD CRADDOCK:—"I am obliged to the Hon'ble Pandit for explaining exactly what he meant. I was not quite certain about it, because he was very careful to emphasise in the Council that under his proposal no girls at all would ever have to go back to a life of shame. Well, I do not think that that can be said to be correct. To begin with, this great and wide exclusion of wives and widows excludes possibly for the largest class altogether; and, secondly, his exclusion of all girls whose religion was known or could be ascertained adds a very large number to the girls excluded from rescue."

The Hon'ble Pandit MADAN MOHAN MALAVIYA:—"May I, Sir, with your permission—"

The Hon'ble the VICE-PRESIDENT:—"Order, order! The Hon'ble Member can rise only to a point of order. The Hon'ble the Home Member should be allowed to proceed"

The Hon'ble Sir REGINALD CRADDOCK:—I am not in the least finding fault with the Hon'ble Member. I was merely asking his opinion and it is a fair point of argument. I am not blaming him: he is perfectly sincere in his desire that there should be no scope whatever for proselytising these girls, and I do not wish to quarrel with him on that point. I only wish to make it clear that his claim that these effects will follow is not properly substantiated.

"I notice that the Hon'ble Mr. Surendra Nath Banerjea laid some stress on the point that, even under the Bill as it originally stood, there were cases in which no suitable person, either of the same religion or any other—no one at all—would be forthcoming, and that, under the Bill as it stood, there might be some girls who therefore could not be rescued. Well, I do not quite know what he intended to imply from that argument, but I think that what he may have meant to imply was that if, under the Government's own original legislation, there were possible cases in which a child could not be rescued, you could not find fault if, under the stricter rule, one test which now finds place in the Bill, there might be some others also who could not be rescued—that it is only a question of degree and not of principle. No doubt it would be a most regrettable thing if on one could be found to take a girl, even when no religious restrictions apply; but it seems to me that the difference between the restrictions to which the Hon'ble Member referred and the restrictions which this religious clause involves is simply this: a person is drowning, if there is no one to rescue that person, the person drowns; but if there is some possibility of rescuing that person, then that possibility ought not to be neglected. That is the difference, Sir, between the two cases, of non-rescue for want of any means of rescue and of non-rescue for want of using a particular means of rescue, when that means is available.

'These, I think, Sir, are the chief points to which any reference now is necessary. I fear I have detained the Council a long time in my reply; but I have been very anxious to show that there was no religious question concerned in this debate, and that what we really considered was what were the possible dangers that might be attributed to the Bill outside, and what practical measures were possible to secure the object that we all have in view. I repeat once

more that I welcomed the expressions of opinion given by every member of this Council, whatever shape it took; and I hope that when this Bill goes out once more to the Local Governments and the country, and comes back with their opinions, we may find some satisfactory solution of the difficulties in the way of the great object which we all of us, of whatever religion or creed, have in view."

The motion that the Bill be republished was put and agreed to.

RESOLUTION *re* RECOMMENDATIONS OF DECENTRALIZATION COMMISSION WITH REGARD TO MUNICIPALITIES.

The Hon'ble Mr. SURENDRA NATH BANERJEA:—"Sir, I have the honour to move the Resolution which stands against my name, namely:—

"That this Council recommends to the Governor General in Council the adoption of the following recommendations of the Decentralization Commission, namely:—

(*a*) that subject to the maintenance of prescribed minimum balances, municipalities should have a free hand in respect of their budgets;

(*b*) that Municipal Councils should usually elect their own Chairmen;

(*c*) that District Boards should contain an elective majority chosen by the non-official members of the Sub-District Boards;

(*d*) that village *panchayats* should be formed where local circumstances and experience permit with power to carry out projects regarding village sanitation, village schools and minor village works."

"My Resolution covers a wide surface of our system of local self-Government. Ever since the days of Lord Ripon the encouragement of local self-Government has been a prominent feature of the administrative policy of the Government of India. In one of his earliest utterances Lord Ripon, whose memory we, the people of India, cherish with affectionate gratitude, declared that he had it in charge from Her Gracious Majesty, the late Queen Victoria, to foster the growth of local self-government in India. This message was followed by the Resolution of the 18th May 1882, which authoritatively laid down the principles of local self-government, and which we regard as our Magna Charta in that Matter. Lord Morley, in his despatch of the 27th November 1908, endorsed the principles of this Resolution. He regards local self-government as an integral part of his scheme of constitutional reform, which he thinks ought to be presented as a whole; and he urges the Government of India to adopt speedy measures for the effectual advancement of local self-government. With your permission, Sir, I will quote an extract from the despatch of the 27th November 1908. 'It is desirable,' says Lord Morley, 'to present our reformed constitutional system as a whole,' and he adds, 'from this point of view, it is necessary to attempt without delay an effectual advance in the direction of local self-government.' All that my Resolution seeks to bring about is an effectual and speedy advance of local self-government. Sir, I am confident of the sympathy and support of the Government of India in this matter; for His Excellency the Viceroy was pleased to say the other day, the 23rd December last, in reply to an address that was presented to him by the Corporation of Calcutta, that it was the earnest desire of the Government of India to advance the cause of local self-government, wherever possible.

"Sir, the first part of my Resolution recommends that municipalities should be permitted a free hand in framing their budgets, subject to the maintenance of a prescribed minimum balance. This free hand they have not at present. Let me explain, Sir, the law and the practice, as the law and practice are in Bengal, and I presume that the law and practice, having regard to the considerations to which I shall presently refer, cannot in other provinces be materially different. In our province in the month of February, the Commissioners, at a meeting held for the purpose, frame and adopt their budget. The estimates are then forwarded to the magistrate of the district. The magistrate of the district with his remarks sends back the estimates to the Commissioners or forwards them to the Commissioner of the division. The Commissioner of the division either sanctions the estimates or makes his remarks and sends them back to the Commissioners for consideration. Sir, the suggestions of the Commissioner of the division are in the nature of mandatory instructions. The Municipal Commissioners are bound to carry them out. That is the law on the subject. My complaint is that this control of the Commissioner of the division extends to the minutest details of municipal administration. The Municipal Commissioners cannot add a rupee to the pay of a clerk, or even of a peon, without his sanction; and I know of instances where such increments have been disallowed. Sir, the power of the purse is the test of all real power; and where it exists in name or under sufferance, there can be no sense of responsibility. We have heard a great deal about the apathy of our rate-payers; but how can the rate-payers feel a living interest in their municipal affairs when they see that their representatives are thus treated in the supreme and crucial matter of finance. Our Conferences and our Congresses have again and again called attention to this matter and have addressed the Government to relax the rigours of executive control; but all in vain. It was not until the Decentralization Commission had come to our rescue that the Government of Bengal felt itself called upon to move. On the 20th April, 1910, in the time of Sir Edward

Baker, a circular letter was issued over the signature of the Hon'ble Mr. Wheeler, who was then our Financial Secretary, giving a free hand to four municipalities, subject to certain restrictions to which I shall presently refer. These restrictions were that they should maintain a prescribed minimum balance, that they should make adequate provision for the service of loans, and lastly that they should observe the Act and the rules and regulations of the Government. These are perfectly reasonable conditions. The municipalities thus exempted from the rigours of executive control were the four biggest municipalities in the province—with the exception of the Corporation of Calcutta—each having an annual income of over a lakh of rupees. This circular letter indeed went a little beyond the concerns of these municipalities. It laid down the general principles subject to which Commissioners of divisions were to exercise their control. Sir, with your permission, I will read an extract from that circular letter:—

"While it is only in the four municipalities specified that the Lieutenant-Governor is at present prepared to dispense with the supervision of the budget now enforced by the District Magistrate and Commissioner, it should be recognised generally with reference to all municipalities that, so far as possible, interference with details should be avoided; the three important points to be scrutinised in connection with the budget are enumerated above. Otherwise, Commissioners, when examining municipal budgets, should endeavour rather to guide the municipalities concerned by friendly advice than to control their discretion by explicit direction to take or forbear from particular action; municipalities should be made to recognise that they are primarily responsible for the efficient and economical administration of their finances, and if they misuse the discretion vested in them, they must bear the result of their own mistake.

"Well, Sir, this was a circular letter issued in 1910. I was chairman of a suburban municipality in 1910. I am chairman of the same municipality in 1914. I find no improvement in my position. It is just as good, or just as bad now, as it was then. The control is as minute, as searching, as all embracing now, as it was in 1910. What then is to be the solution? Well, Sir, I venture to submit that all the municipalities in Bengal should be placed upon one and the same footing with these four municipalities, and that the recommendation of the Decentralization Commission in regard to municipalities should in this respect be given effect to.

"If Government should hesitate to take what may appear perhaps to some to be a big jump into the unknown, I venture to suggest a compromise, namely, that the municipalities having an income of Rs. 10,000 a year may be exempted. I think such a measure would be on the lines of Sir Edward Baker's policy, it would be in conformity with the spirit of the recommendations of the Decentralization Commission, and would represent a further advance in the direction of local self-government. Sir, my remarks apply primarily to Bengal, but I venture to submit that the condition of other municipalities in other provinces is very much the same, if not worse. Therefore, these remarks apply equally to municipalities in other parts of India.

"Now, Sir, I come to the second part of my Resolution, namely, that Municipal Councils should elect their own chairman. I take my stand upon the great Resolution of 18th May, 1882, which says that whatever official control is to be exercised over local bodies should be exercised from without rather than from within. Lord Morley, in the despatch to which I have referred, thoroughly endorses this principle; and, indeed, he goes a step further. He says that the partial non-success of the system of local self-government in India is largely due to a departure from this which he regards as the true and vital principle of local self-government, and he invites the Government of India to affirm the principle and actively shape its policy in accordance with it. I will read an extract from Lord Morley's despatch. He says—

If Local Self-Government has so far been no marked success as a training ground, it is mainly for the reason that the constitution of the local bodies departed from what was affirmed in the Resolution to be the true principle that the control should be exercised from without rather than from within. The Government should revise and check the acts of local bodies, but not dictate them. I have no doubt that the Government of India today will affirm and actively shape their policy upon the principle authoritatively set forth by their predecessors in 1882.

"That, Sir, is what I urged, namely, that the Government should affirm and actively shape their policy in accordance with the principles laid down by their predecessors. Sir, what is the state of things today? Here is the true, vital principle of local self-government laid down in the Resolution of the 18th May, 1882, supported by the high authority of Lord Morley. Why not apply that principle to the present situation? In reply to a question which I had the honour of putting yesterday, the Department over which you preside so worthily has kindly placed at my disposal a statement, a most interesting statement, throwing a flood of light upon the development of local self-government. It appears from that statement that there are 528 municipalities in all India. Of these 198 municipalities have chairmen appointed by the Government, that is to say, they do not elect their chairmen. I ask the Council to deduct 111 municipalities in Bengal from this figure, for the reason that I shall refer to the Bengal municipalities later on; for the present I hope the Council will have sufficient confidence in me to permit me to make this deduction. Therefore, we have a balance of 415 municipalities outside Bengal. Of these, 178 municipalities have chairmen appointed by Government, deduct 14 municipalities; because, although they have the right to elect their chairmen, they have not exercised that right; therefore, these municipalities should be deleted. Then we have these figures, out of 415 municipalities outside Bengal, 164 have chairmen appointed by Government—a departure from the principles laid down in the Resolution of 1882 and from the

despatch of Lord Morley. In other words, Sir, after 30 years of local self-government, we have 39 per cent. of the municipalities all over India, except Bengal, whose chairmen are appointed by Government. I think this is a situation which calls for immediate remedy. As far as Bengal is concerned, the situation is better, thanks to the statesmanship of a distinguished member of the Indian Civil Service, Mr. Herbert Reynolds. He is now in England, living in retirement; and the blessings of a grateful people follow him; he was the author of our municipal system. In Bengal, out of 111 municipalities, only 20 have their chairmen appointed by Government. In other words, whereas in the rest of India you have 39 per cent. of the municipalities whose chairmen are nominated by Government, in Bengal there are only 18 per cent. whose chairmen are appointed by Government. Nor is this all. I want to make a stand for my province and show that in this matter its policy is liberal to a degree, and should be extended to other parts of India. These 20 municipalities are included in the second schedule of the Act—we call it the black list. The Municipal Law in Bengal is so liberal that a municipality may be withdrawn from the schedule, but none can be added to it. Furthermore, when a municipality which has the right to elect its chairman desires to forego that right and abandon its constitutional privilege, it can only do so, not indeed by a bare majority but by the vote of two-thirds of the entire body of Commissioners. It seems to me that there is no occasion for keeping this schedule at all, when the Government has such ample powers of the control from without, even to the extent of suppressing a municipality. There is, therefore, no necessity for exercising its power from within by appointing a chairman. Sir, if there is to be an advance in this direction in respect of Bengal, *a fortiori* there should be an advance in respect of other parts of India.

"I now come to the third branch of my subject, namely, that district boards should contain an elective majority chosen by the non-official members of the Sub-District Boards. This is a recommendation of the Decentralization Commission. There are 198 District Boards in India, having 5,013 members, of these 2,336 are nominated, in other words, less than half. Thus we have a majority of nominated and not of elected members, contrary to the recommendation of the Decentralization Commission and to Lord Morley's despatch. Lord Morley says (I am not quoting the words, I have them here, I will reproduce them from memory) that non-official members of local boards must be made to feel that they have real powers and real responsibilities to discharge. What I want to ask is how can they feel that they have real powers and have real responsibilities to discharge, when they are in a standing minority in these District Boards, under the presidency of the omnipotent head of the district.

"Now I come to the last branch of my Resolution, namely, that village panchayats should be formed where local circumstances and importance permit, with power to carry out projects regarding village sanitation, village school and minor village works.

"Here again, Sir, I rely upon the authority of Lord Morley, who invites the Government of India to take active measures for the organization of these village unions. He says:—

> I desire Your Excellency in Council to consider the best way of carrying out a policy which would make the village the starting point of public life.

"According to the same authority, the village is the fundamental, the indestructible unit of the Indian social system, which has survived the overthrow of dynasties and the fall of empires. Sir, our village organizations carry the mind back to the dawn of human civilization and the early beginning of local self government. They are dead now, but the instinct is there, deep down in the national consciousness, and under the fostering care of a wise and beneficent Government, such as we now have, it may be revivified into a living flame. Our system of local self-government has been built up from the top. That, perhaps, was inevitable under the circumstances. But the time has now come when it should be strengthened from below and the foundations laid well and deep. I cannot help making the remark, Sir, that there has been a lack of enthusiasm, both popular and official, in the matter of these village organizations. Why, in India there are only 454 village unions, Madras carries off the palm in this matter with 393 village unions; Bengal comes second—a bad second, I am sorry to say—we have 56 village unions, and the other provinces, Bihar and Orissa, divide the rest. I think, Sir, the law should be revised. The power of these village organizations is limited, their funds are scanty. In Bengal, under the Cattle Trespass Act, they get the proceeds of the pounds supplemented by the doles of the Local Boards. Well, Sir, I have no hesitation in saying that village sanitation will not thrive and primary education must fail of its purpose, if the villagers do not co-operate; for after all the nation dwells in the cottage and no surer basis of national prosperity can be laid than in the association of the residents of our villages in the great task of education and sanitation.

"You, Sir, were pleased to observe the other day that the Government would soon issue a Resolution on local self-government. We desire that the Government should know our views before this resolution is recorded. I hope and trust the trend of this discussion will place the Government in possession of the sense of the educated community as voiced by their representatives. Sir, the Government has evinced the most lively concern in the advancement of education. Local self-government, rightly understood, is a part of our education. Lord Ripon regarded it as an instrument of popular and political education and the Government of India have recognised the close interdependence that exists between them by placing the two departments under the control and guidance of the same Minister. Education is the hand-maid of local self-government; local self-government is the ally of education.

They strengthen each other and help each other by their mutual interaction. I take it that the Government is most anxious to educate us in Western ideals, and not only in Western ideals, but in those practical activities which have their roots in those ideals. If I am right, I submit that a simultaneous advance in respect of education and local self-government as called for, and the first essential condition is that the leading strings should be relaxed, if not completely done away with; that a larger measure of independence, greater opportunities of initiative and self-reliance, should be accorded to the local bodies. I am sure, Sir, trust will beget trust, kindle a new sense of responsibility and justify the great boon which is associated with the honoured memory of one of the most loved, and one of the most illustrious, of Indian Viceroys. When two such authorities as Lord Morley and the Decentralization Commission call for an advance, I submit that the Government of India cannot stand still. Our goal, that of the Government and the people, is the same; we are journeying both towards the same destined end. If there is any difference of opinion, it is about the pace. We want the Government to quicken its pace, to move faster; a very significant request coming from an Eastern people. The East is indeed slow to move, but when it does move, it moves with all the passionate, but restrained and reasoned, fervour of the Orient.

"With these remarks I beg to move this Resolution."

The Hon'ble Sir GANGADHAR CHITNAVIS:—"Sir, the Resolution deals with four separate recommendations of the Decentralization Commission, all of which may not be practicable to the same extent. I support the principles embodied in the first three recommendations. Whatever the practice which prevails in Bengal, these principles find support in the practice prevailing in the Central Provinces. The provincial Government there have steadily extended to local bodies the privileges recommended by the Commission. Successive Chief Commissioners, the Hon'ble Sir Reginald Craddock among them, have developed local self-Government on the lines indicated, with fairly satisfactory results. Most of the reforms advocated including the power of framing their own budgets, the Central Provinces people have already, and the working has been so far satisfactory. Much remains to be done, it is true; but such important reforms have to be introduced gradually in full recognition of local conditions. Where competent men are forthcoming, the privilege of election should undoubtedly be extended, and larger administrative powers should be given to the local bodies. The recommendations should be the ideals to be worked up to as time and circumstances permit. It must not also be forgotten that there are always points of view peculiar to each region and province, which will have very often to be left to the local administrations to consider.

"As regards village *panchayats* we have none now in the Central Provinces. We have caste panchayats which interest themselves in social matters. The duties specified in this recommendation at present are within the competence of rural boards. A further decentralization of duties may be advantageous, provided it can be effected at a minimum of cost and without trouble to the rural population. But any village *panchayat* created will have to be placed under official control, for some years to come, to ensure success. The co-operative credit rural societies that have now been and are being formed will, in course of time, popularize the idea of concerted action among villagers. The ground-work will thus be prepared for the formation of village *panchayats* on the lines suggested in the Resolution. All these reforms, it must be remembered, however, cannot be speedily introduced. People must be advanced enough to justify the delegation of powers in their own interests."

The Hon'ble Mr. COSS:—"Sir, as the province to which I have the honour to belong owns twice as many large municipalities, excluding the Presidency towns, as any other province in India and as my own service, which has been devoted entirely to executive duty, has been spent chiefly in these municipalities, I rise to offer a brief explanation of the state of affairs experienced in Agra and Oudh, with reference to the point raised in clause (b) of the Resolution before the Council, namely, the status of municipal chairmen.

"In speaking of the Decentralization Commission as recommending elected chairmen for municipal boards, my Hon'ble friend the Mover has quoted from the summary published with their report and not from the report itself, where, in paragraph 852, their recommendation is more precisely phrased, that the municipal chairman should be an elected non-official. This is the aspect in which the problem has been faced in the United Provinces, and ever since the report was published, some five years ago, Sir John Hewett, and after him Sir James Meston, our present Lieutenant-Governor, have evinced considerable anxiety to give effect to the policy advocated by the Commission. But in spite of good intentions, progress has been comparatively disappointing, especially in the larger municipalities. Nominated official chairmen there must be in places, where party feeling runs high, to hold the balance between opposing factions, but the present unfortunate days of religious animosity we hope will pass away, and in any case such places, I am thankful to say, are not numerous. The real obstacle to progress in the direction recommended by the Commission is to be sought elsewhere. It consists, I have no hesitation in asserting, in the type of chairman we have been aiming at, namely, an active working chairman, personally discharging all the executive functions of the Board and devoting the whole or a large part of his time thereto. Such a type might be all very well *extra parium*, for an official; but, when we come to look for volunteers to fill the posts, we realise that we are expecting too much. A sufficient number of individuals of honest purpose, with the necessary leisure and the necessary abilities, is not forthcoming. If one is found anywhere, it is the exception, not the rule. Such a crop does not grow on the gooseberry bushes, or whatever the corresponding shrub may be, of any country in the world, and we must clearly adopt a less ambitious and a more practical model for our office of chairman, if we are to have the

reasonable prospect everywhere of getting a succession of fit elected non-officials to hold it. The model we need is provided by the Decentralization Commission themselves in paragraph 853 of their Report, where they write :—

'In some largest cities it might be desirable to adopt the method in force in the city of Bombay, namely, to have an elected chairman of the Municipal Council who would be the presiding member and official mouthpiece of the Council as a whole, but to vest the executive administration in a full-time nominated official, subject to the control of the Council and of a standing committee thereof. Such an arrangement would meet the argument that an elected chairman of a large city municipality, who might often be a busy professional man, would not have the time, or the experience, to administer it satisfactorily.'

"They might, in my humble opinion, have written much more forcibly, but however that may be, I need only say that our Local Government is now adopting the Bombay policy so advocated, and that if in amending our Local Municipal Act, which has been on the anvil for sometime past, our Provincial Legislative Council will give the Government its support, a sound standard of chairman will be set by the large municipalities and more general fulfilment of the Commission's recommendation in the matter of elected non-official chairmen is likely to result as a natural consequence.

"Sir, before resuming my seat I should like to give expression to the opinion that an omnipotent chairman is wrong not only, as I have tried to demonstrate, in practice, but also in principle. He involves a despotism, where there should be a republic. If he distributes his powers among particular fellow members (a practice not altogether unknown) an oligarchy is constituted, which is an equally objectionable form of tyranny. The only true expression of municipal self-government on democratic lines is the system whereby executive functions are vested in the paid staff to be discharged by them under the corporate control of the Board. This is the system in force in England, where the Mayor or Lord Mayor holds office only for a year. He presides over the Corporation's deliberations and acts formally in their behalf, whilst the administration is carried on by the permanent establishment. The almighty chairman in this country is a legacy from the elementary stages of 60 years ago when in the infancy of municipalities it was inevitable that the district officer should be the moving force and the acting hand, the board being treated in practice rather as a council for his support than a body separately constituted. He has persisted up to the present day because the spread of education and the growth of healthy public opinion has been slow. He was stereotyped in Calcutta and Madras, and their example has recently been followed in Allahabad and Cawnpore, where the chairmen are paid whole-time nominated officials. It is not for me to criticise this arrangement, but the Decentralization Commission has remarked in paragraph 869 of their report :—

'We concur in preferring the Bombay system of a nominated official Commissioner with an elected Chairman of the Corporation to that of a nominated official Chairman which applies in Calcutta and Madras. The Bombay method, while keeping the executive power in the hands of an experienced official, provides a dignified post as a reward for and an incentive to public spirit and interest in municipal affairs.'

"Personally as official Chairman, it was one's constant endeavour to eliminate oneself, to secure the appointment of responsible persons for the posts of Secretary, Health Officer or Engineer; to have authority very largely delegated to them, and to make them accountable to the Board or standing committee concerned as the case might be for its due exercise. One studied to emancipate Boards from leading strings and to promote their corporate activity.

"I think I may fairly claim that the principles for which I have been contending accord with the views of the Decentralization Commission, and in dealing with the question of giving effect to the particular recommendation in their report which forms one of the subjects of this debate, I may hope that the considerations I have ventured to advance will find favour with this Council, and will also commend themselves to the approval and sympathy of every one who has the welfare of municipal institutions in this country at heart and wishes for their success."

The Council adjourned to Thursday, the 19th March, 1914.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

DELHI;
The 27th March 1914.

APPENDIX.

(Referred to in the Answer to Question 1.)

Statement showing the names of Indian candidates appointed to the Superior Traffic Department of State Railways from 1908 with their educational and other qualifications.

Year.	Name.	Educational and other qualifications.
1908	Pandit Raj Nath ..	Gained practical experience on North-Western Railway under old rules prior to appointment as Assistant Traffic Superintendent. Son of Rai Pandit Prem Nath Bahadur, Examiner of Accounts, Oudh and Rohilkhand Railway (retired).
1909	Syed Ghulam Hassan Shah.	Double M.A. of the Punjab University.
1910	Lala Mathra Das ..	Educated up to B.A. standard of the Calcutta University. Son of Rai Bahadur Rula Ram, I.S.O., Engineer-in-Chief, Eastern Bengal Railway.
1921	Syed Muzlim Ali Bilgrami.	1. Educated in England for some years under eye of his father, Syed Ali Bilgrami, who was Government Director of Railways, Hyderabad, and subsequently a professor at Cambridge.
1911	Mr. Sriram Lakshminarasinga Rao Nayudu.	2. Student of the senior intermediate class of the Madras University. Son of Diwan Bahadur Sriram Venkataramadas Nayudu, Acting Secretary to the Board of Revenue (Revenue Settlement), Madras. Application supported by Madras Government.
1912	Syed Ali Hamid ..	1. B.A. of the Allahabad University.
1912	Sheikh Moizuddin ..	2. Educated up to B.A. standard. Son of Khan Sahib Khair Din, District Traffic Superintendent, North Western Railway (retired).
1913	Lala Shanti Nath Hoon ..	1. Educated at Government College, Lahore. Son of Rai Bahadur Bishen Das, Personal Assistant to Agent, North Western Railway.
1913	Syed Zahiruddin Shamsie.	2. B.A. of the Allahabad University. Father employed under the Railway Board.
1913	Mr Abdul Aziz Khan ..	3. Educated up to B.A. standard at Aligarh. Son of Khan Bahadur Habibur Rahman of the Telegraph Department, a native of Baluchistan, and recommended by Agent, Governor-General.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

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The Council assembled at the Council Chamber, Fort St. George, at 11 A.M. on Friday, the 13th day of March 1914.

PRESENT:

The Hon'ble Sir JOHN ATKINSON, K.C.S.I., Vice-President—*Presiding.*
The Hon'ble Mr. P. S. SIVASWAMI AYYAR, C.S.I., C.I.E.
The Hon'ble Sir HAROLD STUART, K.C.V.O., C.S.I.
The Hon'ble Mr. W. G. HORNE, C.S.I.
The Hon'ble Surgeon-General W. B. BANNERMAN, I.M.S., M.D., D.Sc., C.S.I.
The Hon'ble Mr. R. C. C. CLOW.
The Hon'ble Mr. A. BUTTERWORTH.
The Hon'ble Mr. N. S. BRODIE.
The Hon'ble Mr. L. E. BUCKLEY.
The Hon'ble Mr. H. F. W. GILLMAN.
The Hon'ble Mr. C. R. M. SCHMIDT.
The Hon'ble Mr. J. H. STONE, C.I.E.
The Hon'ble Mr. F. H. M. CORBET (*Advocate-General*).
The Hon'ble Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal.
The Hon'ble Mr. W. FRANCIS.
The Hon'ble Colonel W. M. ELLIS, R.E.
The Hon'ble Mr. S. B. MURRAY.

His Excellency the Governor's health ; The late Earl of Minto.

(The Vice-President ; Mr. Kesava Pillai.)

The Hon'ble Mr. C. D. J. CARMICHAEL.
The Hon'ble Dr. T. M. NAYAR.
The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA Garu.
The Hon'ble Rao Bahadur M. RAMACHANDRA RAO PANTULU Garu.
The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.
The Hon'ble Rao Bahadur P. KESAVA PILLAI Avargal
The Hon'ble Rao Bahadur A. SUBBARAYALU REDDIYAR Avargal
The Hon'ble Mr. E. V. NARASIMHA AYYAR.
The Hon'ble Mr. K. P. PAMAN MENON.
The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR Avargal
The Hon'ble Mr. K. RAMA AYYANGAR.
The Hon'ble Mr. K. R. V. KRISHNA RAO PANTULU.
The Hon'ble Mr. C. V. S. NARASIMHA RAJU.
The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.
The Hon'ble Mr. V. KUNHIRAMAN NAYANAR.
The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB Bahadur.
The Hon'ble Sir HUGH FRASER, *Kt.*
The Hon'ble Mr. R. M. SAVEGE.
The Hon'ble Mr. E. F. HARPER.
The Hon'ble Sir FRANCIS SPRING, K.C.I.E.
The Hon'ble Mr. T. RICHMOND.
The Hon'ble Khan Bahadur HAJI ISMAIL SAIT SAHIB Bahadur.
The Hon'ble Rao Bahadur P. C. SOMASUNDARA CHETTIYAR Avargal.
The Hon'ble Mr. V. S. SRINIVASA SASTRI.
The Hon'ble Mr. A. MUHAMMAD, C.I.E.

HIS EXCELLENCY THE GOVERNOR'S HEALTH.

The Hon'ble the VICE-PRESIDENT :—"I have been asked to make the following announcement : The fever from which His Excellency has been suffering has now developed into pneumonia."

THE LATE EARL OF MINTO.

The Hon'ble the VICE-PRESIDENT :—"Honourable Gentlemen, before we proceed to the business of the day, it is fitting that I should for a moment direct your attention to the mournful news so lately received of the death of our late Viceroy and Governor-General, the Earl of Minto. There is no death summons that does not leave mourners, but the knell of Lord Minto's death has touched a chord of hearts.

"This is not the occasion for a review of his career, a career brimming with activity and devoted throughout its course to the service of his country. Our thoughts are centred rather on those five momentous years of Lord Minto's Indian Viceroyalty. We recognize the difficulties that surrounded him from the outset, the urgent need for action, the clamour of contradictory counsel, the turbulent water, and the rocks ahead. The crisis called specially for that steadfastness of conviction and calm courage which pre-eminently distinguished Lord Minto.

"It was largely due to these fine personal qualities that the flame of India's regeneration was controlled, and that what might have become a volcano was turned into a crucible.

"This Council is one of the products of Lord Minto's work, and is proud of the opportunities afforded it to show that that work makes wholly for the good of India.

"Honourable Members will forgive the brief and feeble words in which I have tried to give expression to what I feel sure must be their profound sorrow at the death of one who made so large a place for himself in the hearts of the people of India."

The Hon'ble Mr. P. KESAVA PILLAI :—"Sir, on behalf of the non-official members of this Council, allow me to state that we cordially accept, and agree to, all the sentiments so eloquently expressed by the Honourable the Vice-President in regard to the passing away of our late Viceroy and Governor-General, Lord Minto."

(New Members; Act assented; Communications to the Council.)

(The Secretary; Sir Harold Stuart; Mr. Butterworth.)

NEW MEMBERS.

The following gentlemen took the prescribed oath of allegiance to the Crown and took their seats :—

The Hon'ble Mr. JOSEPH HENRY SIOKS.
The Hon'ble Mr. STEWART BINNY MURRAY.
The Hon'ble Mr. CLAUDE DUNDAS JAMES CARMICHAEL.
The Hon'ble Sir HUGH STEIN FRASER.

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR.

The SECRETARY reported that the Hindu Transfers and Bequests Bill, 1913, which passed into law at the meeting of the Council held on the 27th January 1914, received the assent of His Excellency the Governor on the 14th February 1914.

COMMUNICATIONS TO THE COUNCIL.

The SECRETARY reported the receipt of the following communications to the Council :—

(i) *Regarding the Malabar Marriage and Inheritance Bill and the Malabar Partition and Succession Bill.*

(1) From the people of Malabar forwarded by Avimbāt Māttavar and Kudali Achan Madattil Nayar.
(2) Proceedings of a public meeting held at Perumbra Mission High school on the 28th December 1913.
(3) From M.R.Ry. Pullonatt Govinda Menon Avargal, chairman, public meeting, Ponnāni, dated 20th January 1913.
(4) Telegram from M.R.Ry. Narayanamangalam Vasudeva Nambudri Avargal, Ponnāni, dated 11th February 1914.
(5) From M.R.Ry. Kottarapatti Kunhanni Menon Avargal, Vadakkekkad amsam, Kallur desam, dated 11th February 1914.

(ii) *Regarding the Bill to amend the Madras Estates Land Act, 1908.*

(1) From certain ryots of the Gōdāvari district.
(2) From M.R.Ry. Boddu Ramayya Garu of Mulakallanka, Rajahmundry taluk, dated 26th January 1914
(3) From M.R.Ry. M. Parameswaran Pillai Avargal, Municipal Councillor, Madura, dated 28th January 1914

(iii) *Regarding the Tirupati Devasthanam Schools Bill, 1914.*

(1) From M.R.Ry B. Vittal Doss Garu and others, Madras.
(2) From M.R.Ry. S. Krishna Rao Avargal and others of Tirupati.
(3) From M.R.Ry. S. Krishnama Acharyar, dated 10th February 1914.
(4) From the Hon'ble Rao Bahadur V. K. Ramanuja Acharyar and others, dated March 1914.
(5) From M.R.Ry. M. Anantasayanam and T. Kumaraswami of Sowcarpet, Madras, dated 11th March 1914.

(iv) *Regarding the Bill to amend the Madras Land Revenue Assessment Act, 1876.*

Proceedings of a meeting of minor landholders held at Vizianagram on 14th February 1914.

REVISED FINANCIAL STATEMENT FOR 1914-1915.

The Hon'ble Sir HAROLD STUART :—"Sir, I beg to present to the Council the Revised Financial Statement for 1914-1915. I have nothing to add to the memorandum which is prefixed to, and so forms a part of, the Statement."

I & 3. Land Revenue

The Hon'ble Mr. A. BUTTERWORTH :—"The first head which I have to introduce to the Council is I & 3. Land Revenue."

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(Mr. Ramanuja Acharyar ; Mr. Butterworth ; Mr. Rama Ayyangar ; Mr. Ramachandra Rao ; Mr. Narasimheswara Sarma.)

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR :—"On page 7 of the Civil Budget Estimate I find under the detailed account No. I-A, the item 'Revenue from Proprietary Estates Village Service Inams enfranchised' and I find the same heading under detailed account No I-B. Is there any distinction between these two heads?"

The Hon'ble Mr. A. BUTTERWORTH :—"There is a distinction. The item under I-A consists mainly of the collections of quit-rent of enfranchised inams, but the item under I-B consists of such minor items as penalties."

The Hon'ble Mr. K. RAMA AYYANGAR :—"May I know the extent of land which remains to be surveyed under the head 'Survey and Settlement'?"

The Hon'ble Mr. A. BUTTERWORTH :—"I cannot state the exact area which remains to be surveyed, because we do not know exactly what areas have to be re-surveyed. I shall, however, be able to give the information in a few minutes if the Honourable Member requires it—a list of districts where it is probable or perhaps obvious that a re-survey will be necessary."

The Hon'ble Mr. K. RAMA AYYANGAR :—"Also taluks."

The Hon'ble Mr. A. BUTTERWORTH :—"Taluks in some cases and districts in other cases."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"I see from paragraph 24 of the Revised Financial Statement that a sum of Rs. ·23 lakh is proposed to be recovered from municipalities on account of the survey of municipalities to be undertaken by Survey Parties Nos. I and IV. May I inquire whether municipalities have been asked whether they are willing to contribute towards the cost of the survey? It seems to me that, unless they are willing to contribute, it would not be possible to recover the amount."

The Hon'ble Mr. A. BUTTERWORTH :—"I do not suppose that the Government would force the survey on any municipality which has not agreed to it. There are a certain number of municipalities which have applied for survey and there are a number of municipalities which are likely to be surveyed. I presume that the entry here refers to the survey of municipalities which have agreed to accept the survey. I presume so, though I cannot say definitely."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA :—"May I know the districts which are proposed to be surveyed by way of revision survey during 1914–15, the extent of acreage or mileage, and also the area of districts or taluks to be re-surveyed."

The Hon'ble Mr. A. BUTTERWORTH :—"Chittoor, part of Anantapur, part of Madura, part of North Arcot, part of South Arcot, the Tenali taluk of Guntur and possibly a portion of the Tanjore district."

TEMPORARY ESTABLISHMENT FOR SURVEY AND SETTLEMENT WORK.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR :—"I beg to move the following resolution :—

'I. This Council recommends to His Excellency the Governor in Council that the provision of Rs. 1,67,424 for temporary establishment for survey and settlement work made under 3-A. Land Revenue—Charges of District Administration—Establishment, may be omitted, the verification of ownership of land and the giving of effect to mutation of ownership being done by the ordinary permanent establishments with the aid of such legislation as may be considered necessary.'

"The Council will remember that in March last, in dealing with the resolution of the Hon'ble Mr. Narasimheswara Sarma, regarding survey and settlement, the Hon'ble Sir John Atkinson spoke as follows :—

'A settlement lasts for 30 years and in the course of the 30 years the ownership of land suffers, you may say, innumerable changes. No doubt these changes ought to be brought on to our books and registered and put down in the records of

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(Mr. Ramanuja Acharyar ; Mr. Butterworth.)

'this Revenue department by the ordinary revenue staff. But they are innumerable 'or possibly some of our revenue staff are careless of their duty; but at any rate the 'fact remains that these changes are not put on record.'

"The state of things revealed by these remarks is unsatisfactory. The register which the Collector has to keep of holdholders is the account of occupied lands maintained by the karnam and known as the *adangal*; and this account is imperfect because changes in ownership are not noted as they occur. The Board's Standing Order No. 31 provides for the transfer of registry as the transfers take place. Paragraph 8 enumerates the officers to whom applications should be made They are the tahsildar, deputy tahsildar, taluk sarishtadar or head accountant and revenue inspector. Paragraph 9 requires registration officers before whom any document is registered to call upon parties to put in applications and to forward them to the Revenue department. This arrangement is in practice found to be insufficient. The ordinary revenue establishment is overworked so that, when a party goes to them, say to a tahsildar or a deputy tahsildar, he has often to wait for a long time, and hence parties are unwilling to go and get transfers registered In regard to registration officers, both parties are not always before them. The person who executes the document alone goes and he admits the execution and gets the document registered. The revenue inspector no doubt goes to the village, but he is also a hard-worked officer and I do not know whether there is any arrangement by which he is called upon to account for the non-registering of these changes. I understand that he submits a diary but I do not know if the tahsildar has time to look into it fully. As admitted by the Hon'ble Sir John Atkinson in the same speech, this work is not entirely in the interest of the Government. They proceed against registered pattadars for the collection of revenue and if they do not get it from them they proceed against land in the last resort. It may also be said that if transferees do not give notice they are to blame. What I ask the Council to do is to request the Government to facilitate the registry of these changes."

"Seeing that the revenue registering establishments are not sufficient, I would suggest that co-operative societies and village bench courts may be empowered to register transfers, provided both the transferor and the transferee agree As these *panchayats* and bench courts become more numerous, these changes will be brought into the books to a larger extent. At present a person is under no compulsion to report transfers. I see that in Bengal, in the United Provinces and in the Punjab, the Land Revenue Code provides for notice being given by the buyer or the mortgagee of land. I do not see why we should not have a similar rule here. It would then be incumbent upon the transferee to give notice and the revenue officer will then make the necessary inquiries; and if the document which relates to it is produced before him the transfer will be easily registered. At present we are spending Rs. 1·50 lakhs every year on this business; I propose that this money should be saved and spent on more useful objects. I also ask the Council to pass a law similar to that in force in Bengal, in the United Provinces and in the Punjab. If that is done, changes will be registered as they take place and it will not be necessary to have an expensive establishment at the beginning for survey or settlement. With these remarks, I beg to submit this resolution for the consideration of the Council."

The Hon'ble Rao Bahadur P. Kesava Pillai seconded the resolution.

The Hon'ble Mr. A. BUTTERWORTH:—"Sir, the special staff that exists at present must be regarded more or less as a temporary arrangement. Its duties are to go round in front of the settlement officer to indicate on lithograph maps the subdivisions representing the existing holdings and to bring the registry of occupation up to date in accordance with facts. I recognize that at the basis of our system of Land Records maintenance there must be a proper system of record of transfers of registry. The Honourable mover has stated that the existing rules on the subject, as contained in the Board's Standing Order No. 31, do not provide adequately for such transfers of registry being brought to the notice of the revenue authorities. Among the difficulties now in the way of getting transfers effected are the facts that the patta is not a document of title, that applicants and witnesses have to attend taluk offices and that they meet with delay in the disposal of applications; and there is

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also a difficulty in getting the consent of co-pattadars and in applying the procedure laid down in the Board's Standing Orders, which is cumbersome. Quite recently the Board of Revenue proposed large alterations in the existing rules with the view of facilitating transfers in future and these have received the approval of the Government. Among other things it has been ordered that revenue inspectors are now to visit each village once in six months and deal with all outstanding cases of transfers and they have been given power to dispose of such applications without reference to higher authorities when there is no contention. Moreover, the Government of India have been asked to grant exemption from stamp duty in the case of applications for transfers of holdings. The changes which have been effected in the Board's Standing Orders ought to go some way to meet the present difficulties in the way of securing effective registry of holdings.

"The Honourable Member proposed that the work which is now done by the special staff should be done by the ordinary revenue establishment in future. It is the intention of the local Government ultimately, when we get the Land Records department into full working order, to carry out all transfers by means of the existing establishment or by some other establishment connected therewith, by whatever name it may be known. In districts where this work has been hitherto neglected, it is quite impossible for the ordinary establishment to bring the existing *adangal* into accordance with facts. I do not see that very much saving would be secured if the money which is provided for the special staff in the budget were transferred, as the Honourable Member proposes, for the payment of some other establishment which he would regard as a part of the ordinary revenue establishment. I must mention that, in addition to the alteration in the Board's Standing Orders to which I have referred, certain changes have recently been made in the rules which ought to go a long way to expediting the work of the special staff. Among other things, the present final check, *i.e.*, the check that is exercised by the special staff over the rough maps which are sent to them by the Survey department, has been abolished or rather it has been merged in the duties assigned to the settlement officer in connection with the passing of orders on objections to the rough pattas.

"In addition to that, it has been ordered by the Board that no case of transfer should be referred to a deputy tahsildar attached to the special staff which could be disposed of without dispute by the special revenue inspector. It has been further ordered that channels and paths not exceeding 20 links should nearly always be shown only as 'details.'

"These appear to be minor matters, but they will go some way towards simplifying the work of the special department and expediting it. At the same time I am not prepared to say that the special staff in some cases works as rapidly as one might hope to see it work. I said that the present arrangement must be regarded as temporary. The special staff is necessary till we get the Land Records maintenance establishment in proper order and can arrange for all the transfers of registry as they take place.

"The Honourable Member has referred to the necessity for legislation. I do not understand that he proposes legislation on the extensive lines which we once investigated, that is to say, legislation instituting a regular system of record of rights, but rather that there should be a legal obligation placed on ryots to report all transfers that take place, which is practically the same thing as declaring the patta to be the muniment of title. At present, this matter is open to consideration—whether legislation on these lines is desirable or not. Possibly it may be better to see the effect of the recent departmental changes and to see whether they effectively secure that reporting of changes which is requisite for the purpose of maintaining the register up to date. If they do not do so, I am sure there will be no objection on the part of the Government to take into consideration any proposals for legislation which will not meet with resentment on the part of the people."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I am glad that the Hon'ble Mr. Ramanuja Acharyar has returned to the attack on the Survey department with his immense experience of the Survey and Settlement departments. Last year

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I drew the attention of the Council to the imperative need there was for the curtailment of expenditure on this department I shall now confine myself to the Survey department on the ground that the whole Presidency has been surveyed—several parts of it have been surveyed more than once"

The Hon'ble Mr. A. BUTTERWORTH *(interrupting)*:—"I must rise to a point of order. The question before the Council is as to the special staff and not as to the Survey department."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I shall confine my remarks to the particular subject on hand—that it is imperatively necessary that something should be done to reduce the expenditure under this head. Two reasons have been offered for the practical impossibility, in the near future, of reducing the expenditure. One of these was the imperfect survey in some parts of the Presidency and the second one now under discussion is that it is necessary that a certain establishment should be kept up in order to bring the land registry into order in time for settlement in this Presidency. There seems to be, Sir, absolutely no object in incurring any additional expenditure from the general revenues of the country for the purpose of bringing rights and titles into accordance with the actual situation. And my reasons are these. Even at the present moment when there is a transfer of title under a patta, facilities are given for the purpose of getting those transfers recognized by the revenue authorities. I am glad to be told that additional facilities are, in the near future, going to be given to the transferees for the recognition of their transfers. But whatever may be the facilities, there is the fact that the Government can proceed against the land itself when their revenue falls into arrears; and, as far as civil courts are concerned, the patta can only be an evidence of title and whatever precautions may be taken by the Revenue department to bring the registry into accord with the actual facts, it will still in civil courts be only an evidence of title and not a conclusive evidence. I do not suppose that the revenue courts can be converted into civil courts for adjudication of title based upon certain records in the Collector's office. Therefore, this money which has been spent, year after year, for the purpose of bringing the land records into accordance with the actual facts, whenever a new settlement takes place, seems to be money which ought to fall on the transferees of title, who are likely to suffer by the act of transfer, and not on the general tax-payer. Therefore, I hope the Government would see their way to reconsider this question and put an end to this expenditure year after year on this account.

"Legislation may be undertaken and facilities may be given for seeing that everything is done to bring the land records into accordance with actual facts. But I do not see that there is any justification for incurring the expenditure from the general revenues on this branch; because, whatsoever may be done, the land registry will still continue to be incorrect and only be evidence of title in civil courts and not conclusive evidence.

"With regard to the reduction of the establishment in this year, I find that it was stated in answer to a question of mine that within the next five years only four districts are proposed to be resettled They are Anantapur, North Arcot, Chittoor and Madura It was stated in answer to my question that as far as the Government were aware there were no lands to be surveyed; and owing to defects in the original survey in those districts, which are to be re-settled hereafter, there must have been a re-survey subsequent to 1885 and prior to 1901 and therefore a proper survey must *prima facie* be supposed to have taken place in respect of those districts; but we are told that another survey is necessary.

"Another point that I would urge is that the Land Records establishment has in these districts been in full working order for more than seven or eight years and in some districts even longer. Since 1901–1905 in 17 districts of the Presidency the Land Records establishment has been in working order. It is a matter for surprise that, notwithstanding the introduction of the Land Records establishment and the incurring of additional expenditure during these six years, it should still be said that the

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department has not done the work of maintaining the current registry and an additional establishment should be entertained during the current year, because we are concerned only with the current year, in these districts for the purpose of bringing the Land Records registry into accordance with actual facts

"Another matter for surprise was, I think, the Government must have been aware that Madura was coming up for settlement in the year 1914–1915 or in the near future. I think the Land Records establishment has been in force for the last 10 or 11 years. Still no steps have been taken to complete the revision survey by means of the ordinary establishment, thus rendering unnecessary the incurring of additional expenditure by way of new establishments in that district. I hope therefore that this subject would be taken into consideration at an early date, because if it only means that the expenditure which is at present being incurred under the Survey department in particular branches would hereafter be shown under the Land Records establishment I do not think it is a relief to tax-payers. If the Hon'ble Mr. Butterworth, when he says that the Land Records office should be in complete order before anything can be done, means by that that the additional expenditure on these two departments will have to be incurred, I do not think that there is any great satisfaction to tax-payers. But if he means that these departments are likely to be blended and that they will then manage this work, we will hail the dawn of that day with joy, because this expenditure is absolutely unproductive and the sooner we curtail it the better."

The Hon'ble Mr. K. RAMA AYYANGAR:—"It may be seen that there are three resolutions under this head besides the one moved by the Hon'ble Mr. Ramanuja Acharyar. There are two resolutions in my name and one in the name of the Hon'ble Mr. Krishna Rao. All these relate to the expenditure under the head of Survey and Settlement and Land Records and there is also a resolution about giving allowances to village officers. I also gave notice of another resolution in the following words: 'This Council recommends to the Governor in Council that a provision 'of Rs. 30,000 be made to meet the charges of a committee to settle a scheme for 'Survey and Settlement and to decide the expenditure under Land Records for the 'whole Presidency so that the survey may be made once for all accurately and 'settlement may be made once in 30 years, and that the deficit may be met from '45-B.' That larger resolution I proposed to move but in reply I heard that it was disallowed under rule 13."

The Hon'ble Sir HAROLD STUART (*interrupting*):—"I rise to a point of order: we are not dealing with that question now."

The Hon'ble the VICE-PRESIDENT:—"I do not know how the Honourable Member intends to proceed in the course of his argument."

The Hon'ble Mr. K. RAMA AYYANGAR:—"The Hon'ble Mr Butterworth has given us some idea as to what will be undertaken. I only propose to make a suggestion that the whole matter might be considered by a committee which may be appointed. I only refer to that matter as relevant to the subject which we are now discussing. I do not think I am commenting on any orders passed by the Government. I only say that all these five resolutions will have to be considered together by the Government and it does not matter that a resolution has been disallowed. I do not at all question it."

The Hon'ble Sir HAROLD STUART (*interrupting*):—"I am sorry to intervene again. The question before the Council is not whether a committee should be appointed but whether a certain sum should be omitted from the budget."

The Hon'ble the VICE-PRESIDENT:—"The Honourable Member cannot refer to a resolution which has been disallowed."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not propose to refer to the resolution that has been disallowed. That is a matter that will be suggested in the form of an amendment, if necessary. My submission is that it is a matter in which the Government are actually spending 43 lakhs out of a total expenditure of 149

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lakhs on an establishment under two heads alone, viz., Survey and Settlement and Land Records. I find on a reference to the review of the report on the operations of Survey and Settlement and Land Records departments for the year 1912–1913 that the total area for assessment in districts is 25,881 square miles and the area completed up to the beginning of the year was 12,889 square miles. We find also that the area actually surveyed in 1912–1913 comes to 2,143 square miles. That is for the whole Presidency. Taking these figures, it must be apparent that for the remaining 13,000 square miles the establishment that may be needed must be less than six times the establishment that was needed during 1912–1913. Rupees 7,51,151 was the expenditure during 1912–1913. That figure will enable us to see what the survey operations of the remaining area may require; and it will be possible to consider the establishment that must be actually required to effect it in a definite number of years. If the whole subject is taken into consideration together, I think you must be able to reduce the expenditure under this head, with advantage to the other and more pressing needs of the Presidency."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I think there is some misapprehension as regards the scope of this resolution. I do not think that the Hon'ble Mr. Ramanuja Acharyar intended by this resolution to raise the larger question of the expenditure on survey and settlement operations. I think that, when he gave notice of his resolution, he intended to draw the attention of the Council to this particular item of temporary establishments and to the expenditure of 1·67 lakhs in regard to the mutation of ownership preliminary to survey and settlement operations. From what I have heard from the Hon'ble Mr. Butterworth, he has given us a very reassuring statement that this provision is only temporary, that the matter is in a transitional stage and that steps are being taken both by the Board of Revenue and the Government to provide a permanent staff, which will work from year to year to bring up the mutation of ownership of holdings from time to time up to the next settlement. That is a statement which must be considered satisfactory, for during the past few years several resolutions have been brought forward in this Council to draw the attention of the Government to the unnecessarily large temporary establishments which have been entertained in connection with survey and settlement. Under these circumstances, I think that, so far as this resolution is concerned, we have had the assurance from the Hon'ble Mr. Butterworth that the present arrangement of having large temporary establishments would be slowly dispensed with and that we shall arrive at a stage when a permanent establishment will be entertained for the purpose of effecting this mutation of ownership; and to that extent, I think the object of the resolution has been attained.

"There are one or two observations which have been made by Honourable Members in this Council, which, I think, I ought not to ignore. One is by my Hon'ble friend Mr. Narasimhaswara Sarma. He said that the whole cost of the mutation of ownership of holdings should be thrown not upon the general tax-payer but upon the owners concerned. I rather think that as the Land Revenue Codes in this Presidency are framed, the Government cannot recover their land revenue except from the registered pattadars. I think it is a matter for serious consideration whether any legislation which would affect that really cardinal principle of land revenue administration in this Presidency can be considered. Anyhow, the question of legislation in connection with this subject seems to be one which does not arise for consideration at the present stage. I therefore think that, so far as my Honourable friend's motion that the temporary establishments for survey and settlement should be dispensed with is concerned, the Hon'ble Mr. Butterworth has made a satisfactory statement. I trust that we shall soon arrive at a stage when these establishments would be dispensed with and economy practised in the department to which attention has been drawn."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"I acknowledge with thanks the satisfactory statement of the Hon'ble Mr. Butterworth. It would have given me greater satisfaction, if he had noticed my suggestion about the *panchayats* of co-operative societies and village bench courts being entrusted with the duty of

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recording these changes. I hope he will be able to tell the Council what the Government think about it. The legislation that I proposed was of a limited character. It was only to throw upon the landholders the duty of reporting transfers. As I only wanted to provoke a discussion, I am willing to withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

REDUCTION OF SURVEY ESTABLISHMENT.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"The next resolution that I beg to propose runs in these terms:—

'II. This Council recommends to His Excellency the Governor in Council that the provision of Rs. 3,40,000 under 3-B. Land Revenue—Survey and Settlement—Revenue Survey—Professional Survey Parties—Establishment be reduced by a suitable amount by dispensing with the demarcation and survey of sub-divisions of fields except when the same field contains different descriptions of land as wet, dry or poramboke, the work being left to the village accountants under the supervision of the Land Records staff.'

"It must be within the knowledge of every revenue officer that changes in the sub-divisions of fields are numerous. Sub-divisions are clubbed together. They are further sub-divided and new sub-divisions are made. This is going on year after year. I therefore think it is perfectly unnecessary for the Survey department to spend their time on the demarcation and survey of these sub-divisions. This work should be left to the ordinary revenue establishment, *i.e.*, the karnam supervised by the land records inspector. If in a district in which re-survey is going on the old sub-divisions remain as also their boundaries, I believe the new fields can be formed by clubbing together the existing fields; as their boundaries will be available if it is considered necessary to measure the sub-divisions, the karnam can do it. In most districts the karnam is trained to survey work. Where there are no boundaries, if pattadars will show what proportion in these fields they hold altogether and say that so many cents are held by A, so many cents by B and so many by C, these can be shown in the accounts of the karnam. But if they cannot agree to show this, then the field can be shown to be the joint property of the pattadars. It may be said that if the Survey department surveys the fields their work is likely to be more accurate. But considering that karnams have survey training, any trifling errors which they may make may not be of much moment. It may be that the work in a village is too much to be done by the karnam of the village, in which case the karnams of the neighbouring villages may be asked to do this work and the karnam of one village may be moved to another village in order to get the work done. I therefore consider that in the district in which the revision survey and the re-survey have to be done, the survey party be requested to confine their attention to the survey and demarcation of the whole fields and the duty of measuring sub-divisions be left to karnams."

The Hon'ble the VICE-PRESIDENT:—"Does the resolution find a seconder?"

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"It is not necessary to second the resolution."

The Hon'ble Mr. A. BUTTERWORTH:—"The Honourable Member proposes to reduce by a suitable amount (which he does not mention) the cost of the survey parties by dispensing with the demarcation and survey of sub-divisions of fields except when the same field contains different descriptions of land, such as wet, dry or *poramboke*, the work being left to the village accountants under the supervision of the Land Records staff. I must point out in the first place that two distinct questions are involved. One is demarcation and the other is survey. It will be of great

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interest and solace to the Honourable Member to know that the Government have lately, on the recommendation of the Board of Revenue, dispensed entirely with the demarcation of sub-divisions; and the effect of this will be that there will be, in the first place, a saving of cost to the ryot and, in the second place, a considerable expediting of the survey work. There will not be an immediate saving to Government which can be shown in the budget but the saving will come ultimately in the form of a reduction of the time necessary to get through the same amount of work. So much for demarcation. That, I think, grants sufficiently all that the Honourable Member wants.

"As regards survey, it is an entirely different matter. The idea which we aim at is the preparation of a map which shall show every man's holding and the preparation of a register which shall show in respect of every holding who holds it, what is its extent and what is to be paid for it. That we require as a sort of basis of a record for the ryotwari system. In the case of sub-divisions an inquiry was made by the Hon'ble Mr. Carr in 1903 and he came to the conclusion that there was about one sub-division for each survey field. The Honourable mover of this resolution comes from Tanjore, where it happens that there are 4½ sub-divisions to each field; and consequently the matter bulks larger in his imagination than it would in the imagination of persons coming from other districts. Since the Hon'ble Mr. Carr reported, I have no doubt that there has been a considerable increase in the number of sub-divisions in one way or another—probably because they were not registered to the same extent as now. There are perhaps two sub-divisions on an average for each field. It does not take a long time for a survey officer to correct the sub-divisions of fields. As he has to go round, measure and plot the boundaries of fields, it is a very simple matter for him to do the rest; if you require him to measure and plot the boundaries of sub-divisions, he will do it both more rapidly and more correctly than any untrained agency can. We have tried on several occasions lately the other method, the method which is recommended by the Honourable Member. We have tried to get the plotting of sub-divisions done where it had not been previously carried out—we tried to get it done by the karnam and the ordinary revenue establishment. But the result in nearly every case has been a complete failure and a waste of a considerable amount of money. It has now come to be recognised that when sub-division work has to be done on a very large scale, where the boundaries of fields cannot be easily ascertained for various reasons, it is cheaper and better in every way to get the work done by means of the Survey department. But here, as in the case of the other resolutions, the Government look forward to a distant, perhaps an ideal, time when the Land Records establishment will be able to keep things entirely up to date. In that case we shall have every sub-division, as it occurs, registered and plotted and brought into the accounts. We shall not have demarcation, but we shall have sub-divisions measured and plotted, which is sufficient for our purposes. I understand from the terms of the resolution that the Honourable Member is inclined to dispense entirely with the plotting of occupancy sub-divisions. In that respect he departs from the fundamental principle which I laid down in the beginning, that we ought to have a record of every man's holdings not so much for our sake, or for the sake of administration, as for the sake of the ryots themselves. The Honourable Member suggested that it would be sufficient to enter in the registry that so and so owns so many cents. That has been considered; and while I cannot say what the opinion of the Government is, there are grave difficulties in the way of giving effect to such a proposal."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"Sir, I must admit that it is a source of comfort and solace to us that demarcation has been dispensed with. I do not propose that the plotting of sub-divisions should be dispensed with. I think the karnam should be able to do it. As the subject has engaged the attention of the Government and as I have now drawn attention to the matter, I am willing to withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

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REDUCED PROVISION FOR REVENUE SURVEY.

The Hon'ble Mr. K. RAMA AYYANGAR:—"The resolution which stands in my name reads thus:—

'III. This Council recommends to the Governor in Council that the provision made in the Civil Budget Estimate for Revenue Survey be reduced by one lakh of rupees.'

"I have calculated this to be fairly the cost of one survey party among those that are now working. This resolution I propose to move in connection with the larger question of the funds available from provincial finances for other and more pressing needs of the land. It has been said repeatedly that we do not have sufficient funds for various grants when they are applied for by the local boards and the municipalities. In this resolution I do not at all propose anything against the work which is being carried out by the Government, seeing that it is necessary to re-survey some portions and there should be fresh settlements also introduced. I agree that, if there are serious corrections to be made and the previous survey leads the Government to difficulties, there must be a re-survey. Of course, the establishment which will enable the Government to re-settle the whole Presidency within a definite period of thirty years, as has been suggested, by the Imperial Government, is also necessary. But the establishment that is now being entertained is, in my opinion, out of all proportion to that which ought to be, taking the other circumstances of finance into consideration. If it is found that a re-survey is necessary in some districts, it will not be possible for the Government to take it up all at once, seeing that they are not able to do it even now. They take up some districts and go on doing so till the whole business is rectified. It is conceded that it is waste of public funds; bu twe cannot help it; it happens so. Certainly, it will be only very proper to define the period within which it should be done, so that we may not at once be charged to the hilt and so that other heads may not be deprived of their own due share and proportion of the finance. What is the period that should be so allotted is what this Council can consider. I request the Government also to consider it. As I drew the attention of the Council already to Appendix VI which is attached to the review for 1912–1913 of the Survey Settlement and Land Records departments, we find for all the districts of the Presidency only 25,881 square miles is given as the area for assessment and we find also that settlement has been made for 12,889 square miles. I take it that, so far as this area goes, the survey has also been completed, I mean the re-survey, and there is no more correction to be made so far as that area is concerned. If the remaining 13,000 square miles have to be surveyed, I say this may be done in the course of twenty-five years or some period like that. The establishment that is now being entertained which costs in all about 13 lakhs and odd per annum is an establishment that must be able to survey and settle about 4,000 square miles of land. I have not got full data and I put it subject to correction. But whatever that may be, for having an establishment which will within twenty-five years re-survey the whole of the remaining tracts and also have a steady settlement party which will be able to finish the settlement work throughout the Presidency once in thirty years, a considerable reduction could be made by having a survey establishment consisting of five instead of six parties, which will be quite sufficient. I know that some of these parties work in the proprietary estates which really pay for the charges incurred. I only refer to charges under Revenue head; and I think it will be very proper to reduce this to the lowest point, whether it be in survey or settlement, so that it may not be hurried to be finished in a shorter period but at a higher cost. I only want the whole matter to be reconsidered and arranged so that there may not be much drain on the finances now which will disable us from providing for other things. The reduction of one party in the survey parties, I think, may be attempted this year; and before the next budget, the Government must be able to have definite ideas as to the establishment that may be required to re-survey the necessary portions within a period of say twenty-five years from next year. My opinion is that if the Government agree to do so, it will be possible to reduce the survey establishment

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further and the reduction of one lakh that I propose now will be the beginning of a further reduction which might occur and which might conveniently be adjusted by the Government without sacrificing the interests of the Government or the ryots. There can be, in my opinion, no objection to reduction being made in the general interests of the Presidency."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"Sir, I would like to make a few observations on this resolution. We have been told that within the next five years the districts of Anantapur, North Arcot, Chittoor and Madura are going to be settled. We have been also told that, though a particular tract of country may be surveyed at a time, yet the revenue establishment consisting of revenue inspectors and karnams are not in a position to maintain the records perfectly, showing the various sub-divisions of fields, etc They are not competent, it is said, to maintain a correct record and to bring it up to date and therefore a survey party establishment has to be entertained when these districts have to be re-settled.

"The Hon'ble Mr. Butterworth has stated this morning that, besides the four districts I have named, other districts like South Arcot, Bellary and Tanjore are also going to be surveyed this year. I mean the revision survey. I take it that South Arcot, Bellary and Tanjore will not be re-settled within five years and they will not be re-settled for a much larger period subsequent to that. If these districts are re-surveyed or revision-surveyed, the present staff will not be able to keep the records properly because they are not competent and they will have to be re-surveyed when the settlement of these districts takes place.

"Secondly, it seems to me *primâ facie*—I speak subject to correction—that the survey of South Arcot, Bellary and Tanjore at the present moment is unnecessary or, at any rate, may without danger be postponed for another year so that one survey party or a portion of it may very well with advantage take up some other survey work such as the work in proprietary estates for which the general exchequer need not pay. If, with regard to South Arcot, Bellary and Tanjore, the revision survey is absolutely necessary at the present moment, certainly my remarks will not have any force with regard to them But in the absence of any convincing arguments that the survey of these taluks should be carried on during the course of the year, I submit that the Hon'ble Mr. Rama Ayyangar has made out a very good case for the reduction of survey charges during the current year."

The Hon'ble Mr. A. BUTTERWORTH:—"Sir, there is no person who regards the cost of survey operations with more concern than the Government themselves. They are perfectly well aware that it is unfortunate that survey operations should have been going on so long and that still we should not have complete survey records for this Presidency. The circumstances in which this has taken place have been explained more than once in this Council It was in the early nineties that it first came to the notice of the Government that the earlier surveys, excluding the *khasra* system which need not be considered as it has been replaced everywhere by other surveys, had become useless in many cases, in some instances because no permanent field marks were put down, in other instances because of the disappearance of the field marks where such had been put down and in other instances because of the inaccuracy or disappearance of the field sketches which had been prepared by the Settlement department up to that time. It was thereupon decided that the Government should undertake, as a more or less routine matter, to do the re-survey of the districts in anticipation of re-settlement. The whole question of continuing this policy has been considered at considerable length; and it is the desire of the Government that, when once the survey has been placed upon a proper footing, all the remaining work, all the current work which it is necessary to carry out, should be done by a special department, the Land Records department, which will be associated with the Revenue department and will in fact form part of it. It has already been mentioned that some years ago the Government were unfortunately afflicted by a wave of economy and they commenced first of all a system of plane-table survey, and then the more deplorable system of block-map survey, which, inadequate in itself, was badly

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carried out by the karnams in some cases. The Government were hardly to blame, perhaps, for the nature of the survey which was then undertaken, because the necessity for a Land Records maintenance establishment was not then fully recognized. Consequently they authorized a system which has formed an absolutely insufficient basis for the maintenance of the system of land-records and we are now endeavouring to rectify, as far as possible, the defects which have been found in these surveys—introduced about the year 1891 as far as I remember. We have also a few of the older and better surveys to deal with on account of the fact that, owing to lapse of time and because no attempt was made to keep up the survey marks until recent years, there has been a large disappearance of survey stones. It is impossible for any one but trained surveyors to lay down the boundaries of fields. Until you lay down the boundaries of fields, you cannot prepare the field maps which contain the sub divisions. I went out once in South Arcot to locate a missing stone and the land records superintendent, the land records tahsildar, the land records inspector, the karnam and myself took an hour and a half to find out where one stone ought to be. When things are in that condition, it is absolutely impossible to carry on the current work. If you have field maps you will be able to locate the stones. I promised one Honourable Member that I would give particulars as to some of the districts and places where we are likely to be busy. We shall almost certainly have to do the survey of Malabar, South Arcot, parts of Guntur, Tanjore and Salem. We shall also probably have to do parts of Vizagapatam and other parts of Tanjore, Tiruvannamalai in North Arcot, Kistna, Bellary, South Canara, the Nilgiris and Wynaad. In addition to these, we have to do the municipalities and probably some other districts also. Until the Land Records maintenance staff has been at work in districts for a certain number of years we cannot find out the defects existing. Every now and then the Director of Land Records reports that he finds from experience that it is impossible to carry on the Land Records work in such and such districts. Usually a test survey is undertaken to find out whether the existing records can be relied on as accurate and if necessary the Government sanction a revision survey or re-survey as the needs of the case may require.

"The Hon'ble Mr Sarma mentioned with regard to some district that the re-settlement was a long way off. He perhaps did not clearly understand that in those cases where we are carrying out the survey a long way in advance of our re-settlement it is solely on account of the necessities of Land Records maintenance. He considers that once we have got the survey corrected, then the Land Records department should be able to keep things up to date. That is possible and I hope it will be the case. It is anticipated by the Board that, given a proper establishment and a proper basis, the Land Records department will be able to keep things up to-date and that we shall have no further need of re-survey or revision survey when once we have got things done.

"I think it was the Honourable mover of the resolution who proposed to have the cost of the Survey department cut down with a view to distribute the work over a longer period of years. I don't think that would be sound, even from mere motives of economy. Apart from that, it would not fit in with the intentions of the Government to do so. They wish to get the basis of the Land Records maintenance formed and consolidated as soon as it is possible to do so; and they anticipate that it will take at least 15 years for the present number of parties to do that work."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I have only to ask, Sir, if 15 years were to be the period over which this can be spread, why it should not be 25 years. What is there very important in 15 years? That is what I thought I might place before this Council. I want it to be raised to 25 years for this reason: the settlement operations may be fairly expected to be completed once in 30 years and so it will be only proper that both the establishments are so constituted that we will have the whole of the survey business done within that period and the settlement establishment is once for all formed so that we may not have subsequently to dispense with that establishment. This arrangement is really more convenient and at the same time will enable larger funds to be distributed to other purposes in the course of these 30

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years Why should the arrangement that could conveniently be commenced now for the better carrying out of other objects be delayed by this business being finished in 15 years rather than in 25 ?

"I do not even ask you to put it at thirty years. I put it only at 25 years for survey, so that it might also be convenient that the establishment should be so constituted that within the period laid down the survey establishment might close and the Settlement establishment continue, so that the monies saved in the former will be available for expenditure on other purposes. This is a proposal which, even in the view suggested by the Hon'ble Mr. Butterworth, must be acceptable to Government. There can be no sacrifice if the Government makes the period 25 instead of 15 years. I do not think there is any question of general interests involved in this matter. The two establishments should be so formed that we would definitely know that the one will finish its work within a certain period and the other will continue, the expenses being determined once for all so as to guide the finances of the country."

The Hon'ble Mr. A. BUTTERWORTH : "I don't quite understand what the Hon'ble Mr. Rama Ayyangar has in mind The existence of the Survey department does not interfere with the re-settlement operations in the least. If the work is done in 15 years, it would not cause any delay or impediment to the Settlement department ; rather it would be the reverse. As to his project of having a permanent Settlement department, surely our present system is a better one The number of parties varies with the number of districts that have to be done in any given time."

The resolution was put and lost.

PRINTING OF DIGLOTT SETTLEMENT REGISTERS.

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR :—"I don't propose to move this resolution and I withdraw it."

With the permission of the Hon'ble the Vice-President, the following resolution was withdrawn :—

"IV. This Council recommends to His Excellency the Governor in Council that the provision for the register section made under 3 B. Land Revenue—Survey and Settlement— avenue Settlement—Controlling Office—Establishment, may be reduced by 50 per cent. by dispensing with the printing of the diglott settlement registers at re-settlements, or, if this be found impracticable, by omitting sub-division letters and the names of pattadars in printing the registers"

REDUCED PROVISION FOR SETTLEMENT PARTIES.

The Hon'ble Mr K. RAMA AYYANGAR moved the following resolution of which he had given notice :—

"V. This Council recommends to the Governor in Council that a reduction of Rs. 72,000 be made in the provision for settlement parties under the head Land Revenue."

In doing so he said :—"Sir, with respect to this resolution, I will have to repeat my arguments with respect to the other. I do not propose to detain the Council with any long statement, because I have practically summed them up there. I will press again the view that if it could not be said by the Hon'ble Mr. Butterworth that the establishment will be required for thirty years and if re-settlement is to be done once in thirty years, this establishment should be cut down as much as possible I have not been able to follow the Hon'ble Mr. Butterworth's reasoning that the settlement parties will be formed just as it would be felt necessary by the Government. That is what I took him to mean. If at a particular moment the Government think that more taluks and more districts might be re-settled, does he mean to suggest that fresh establishments will be also entertained and there will be increased expenditure in a particular year and particular taluks and districts re-settled more urgently than in others ? I cannot understand how such extraordinary circumstances might arise in the ordinary course of events.

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There may be extraordinary contingencies. Those things need not in a discussion of this kind trouble us. Extraordinary remedies will be adopted for extraordinary contingencies; but in the ordinary course of events we can very well see that this establishment of seven lakhs odd for settlement will not be needed to re-settle the whole Presidency in thirty years and that we ought to have a reduction. Any reduction that is possible will certainly improve the finances for other purposes. I have not heard from the Government that this establishment has been calculated to be needed even though the operations are regularly conducted so as to get the settlement finished once in thirty years. I can understand a statement like that more convincing than the statement on behalf of the Government, that they choose the establishment as they like and as occasions arise. It will be very difficult for anybody, especially the non-official members of Council to take part in a decision of that kind on behalf of Government except it be that a special case is made out for any special additional establishment. Otherwise there is no knowing how we are to get on. It may be that in a particular year, 15 lakhs may be provided for settlement. It may be said it is all necessary. If it is necessary and if it could be proved to be necessary, I do not think that this Council will take any objection. I am only suggesting an average machinery that will enable the Government to resettle once in thirty years. It is a matter that deserves to be considered by the Government and any statement which does not actually answer the question that I raise will not be convincing.

"I don't know if settlement also is urged as something as essential as survey. In the case of survey I hope that once for all we will be finished with it and an advanced Government like ours ought not to keep these matters undone for any length of time, so that, we may take it, the aim of the Government is to see to its being done at the earliest opportunity. I can understand a view like that suggested for surveys but for re-settlement, I think, a case like that will not stand and I hope the Government will find their way to accept my resolution which is only cutting out one of the settlement parties, which I say will be the beginning of reduction of establishment, till it is found out by the Government what will be the establishment necessary to keep up the settlement of the Presidency once in thirty years."

The Hon'ble Mr A. BUTTERWORTH:—"Sir, I am afraid the Hon'ble Mr. Rama Ayyangar is quite at sea as regards the nature of the re-settlement work. He does not seem to understand the principles on which re-settlement work is carried on by the Government. He must be aware that the re-settlement usually lasts for thirty years, and that is done not in one year, but in various years because it is in various years that the re-settlement falls due. This year it may be four districts in which the work has to be done, in which case there will be four parties, and next year there may be work to be done in five districts, in which case we should have five parties; or we may have three districts, in which case we will have only three parties. How then can we afford to have a permanent establishment on a fixed scale which should carry out the whole re-settlement of all the districts in the Presidency in a cycle of thirty years? Work is perpetually going on and will go on *ad infinitum*. It varies in quantity from year to year and yet he proposes on this occasion to abolish one of the re-settlement parties. In that case what would be the effect? There would be no re-settlement in one district, and that would mean a loss of revenue to Government. How can that be an economy? I fail to understand the intentions of the Honourable Member and therefore I am afraid I cannot give him any further answer."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I should very much like to explain myself."

The Hon'ble the VICE-PRESIDENT:—"May I know if this is the Honourable Member's reply? If he makes this speech now, he will exhaust his right of reply. If no other member desires to speak, then it is open to the Hon'ble Mr. Rama Ayyangar to reply."

The Hon'ble Mr. K. RAMA AYYANGAR:—"To make my position clear it is as well that I should explain myself. I do not understand that in a particular year five districts may have to be re-settled and in another year three or two or none at all. I don't know why in the ordinary course of events that should so happen. All the

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districts in the Presidency have to be re-settled once in thirty years. That is the ordinary rule, but there may be special reasons; for example an irrigation project might probably involve re-settlement earlier, or some other circumstances in a particular district. In all such cases an extraordinary establishment has to be entertained. In the case of others there must be a cycle of operations which will enable the Government to decide what districts will be taken up in the natural course of events. Any special change in the turn to be given to any particular district should be separately considered and the establishment entertained must be such as should be treated as permanent, while any temporary establishment to be entertained from any particular reason should be treated as temporary under this settlement head. That is my suggestion and that will enable us to reduce the expenditure under this head."

The Hon'ble the VICE-PRESIDENT:—"Does the Honourable Member wish to press his resolution to a division?"

The Hon'ble Mr. K. RAMA AYYANGAR:—"Yes."

The resolution was put and lost, 14 voting for and 22 against it.

The Hon'ble Mr. Rama Ayyangar demanded a poll which was taken with the following result:—

For	*Against.*
The Hon'ble Rao Bahadur V. K. Ramanuja Acharyar.	The Hon'ble Sir Harold Stuart.
" Rao Bahadur M. Ramachandra Rao.	" Mr. W. O. Herne.
" Rao Bahadur P. Kesava Pillai.	" Mr. A. Butterworth.
" Mr. K. Rama Ayyangar.	" Mr. R. C. C. Carr.
" Mr. V. S. Srinivasa Sastri.	" Mr. L. E. Buckley.
" Mr. C. V. S. Narasimha Raju.	" Mr. H. F. W. Gillman.
" Mr. K. R. V. Krishna Rao.	" Diwan Bahadur L. D. Swamikannu Pillai.
" Rao Bahadur A. Subbarayalu Reddiyar.	" Mr. C. R. M. Schmidt.
" Mr. V. Konhiraman Nayanar.	" Mr. N. S. Brodie.
" Rao Bahadur B. Narasimhaswara Sarma.	" Mr. T. Richmond.
" Mr. A. S. Krishna Rao.	" Surgeon-General W. B. Bannerman.
" Mr. B. V. Narasimha Ayyar.	" Sir Francis Spring.
" Shifa-ul-Mulk T. Zain-ul-abidin Sahib.	" Mr. J. H. Stone.
" Mr. K. Chidambaranatha Mudaliyar.	" Mr. E. F. Barber.
	" Sir Hugh Fraser.
	" Khan Bahadur Haji Ismail Sait.
	" Mr. A. Muirhead.
	" Mr. C. D. J. Carmichael.
	" Mr. S. B. Murray.
	" Colonel W. M. Ellis.
	" Mr. F. H. M. Corbet.
	" Mr. P. S. Sivaswami Ayyar.

TRAVELLING ALLOWANCE TO VILLAGE OFFICERS.

The Hon'ble Mr. A. S. KRISHNA RAO:—"Mr. President, I have the honour to move the next resolution which affects the position of village officers, who are certainly very unfortunate. When Honourable members of Council, members of local boards, and several officials and others attending even conferences are in a position to receive travelling allowance and batta, it strikes me as something strange that these poor, ill-paid village officers should be denied the privilege of getting their travelling allowance and batta. It is necessary in this connection to bring before the Council a few facts tending to show their present position. These village officers who have existed from time immemorial and who have been doing very useful work from the earliest days of the British Administration, nay even from days prior to it, have been doing their work honestly and faithfully; but still nothing has been done to ameliorate their condition and make it as satisfactory as possible. These are days when the position of clerks in various offices has been improved and these are days when even the position of peons has been improved; and it is hoped it may be improved still

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further. Still, so far as the karnam is concerned, he is obliged to rot with a minimum salary of Rs. 8. Now going to the condition of village munsifs their condition is not much better. The condition of other servants of the village is also deplorable.

"One of the reasons which has been urged so often about the condition of the karnam has been that he is not a wholetime servant of Government, that he is at liberty to earn remuneration in various other ways and that he cannot therefore expect the same consideration as other servants of Government. In the case of the village munsif it has been urged that he is not expected to receive any pay or salary, but is a respectable independent wealthy person of the village, that what he gets is a mere honorarium and that he can expect no further concession. Let us pause for a while and examine that question. So far as the karnam is concerned, if we have a glance at the Village Officers' Manual and look at the various restrictions and provisions contained therein, it will be clear that he has onerous duties to discharge and is placed under various restrictions, which duties and restrictions will show that his position is not better than that of any wholetime servant of Government. It is found that this karnam who is entrusted with the keeping of the village accounts, is the subordinate of the head of the village and that he must prepare reports, and accounts and statements in his capacity as village karnam. The assistant karnam has similar duties assigned to him. These village officers are generally under the immediate orders of the tahsildar. In the Village Officers' Manual it is stated: 'It is their duty to carry out promptly and faithfully all lawful orders 'that may be issued to them by tahsildars, deputy tahsildars, revenue inspectors 'and other superior officers. They should also aid all officers of other departments of 'Government in their villages. Village officers should on pain of dismissal reside 'in their villages and should not absent themselves therefrom without the permission 'of the tahsildar except on public duty.' In addition to this restriction, rule 6 lays down: 'Village officers should understand that they are liable to be suspended 'and eventually dismissed if they have recourse to the benefit of the Insolvency Act 'unless it appears that the embarrassment of the insolvent is the result of unforeseen 'misfortunes or of circumstances over which he could exercise no control and has 'not proceeded from dissipated and extravagant habits.' They are not only required to maintain various accounts but they are also to work under the orders of the officers of the Revenue department and are further required to obey the injunctions issued by the officers of all other departments. They are required not to leave their villages on pain of dismissal and are also obliged not to contract debts and run the risk of seeking the provisions of the Insolvency Act. These men, if they are honest and cannot get remuneration otherwise, will naturally fall into debts

"Under these circumstances it is necessary to consider the provision now made for payment of travelling allowance, if any has been made at all. I find that rule 11 in Chapter I reads as follows: 'The payment of travelling allowance to village officers 'is not ordinarily admissible; but karnams undergoing training in survey schools 'may be paid travelling allowance with the approval of the Collector subject to the 'general instructions in Appendix IV-A. Travelling allowance to village officers 'for journeys to attend courts to give evidence and to attend the local board meetings 'will be regulated as if the village officers were governed by the rules in the 'Civil Service Regulations.' The word 'court' is defined: 'The attendance of 'village officers before survey or settlement officers forms part of their ordinary 'duties.' Thus provision is made for daily allowance to them whenever they attend survey schools for the first time; but it is very modest and I may refer to it in this connection. Appendix IV-A reads: 'A karnam attending for the first 'time a survey class held under Board's Proceedings (Settlement) No. 33, dated 4th 'February 1905, or Board's Proceedings (Settlement) No. 321, dated 31st August '1906, shall for every day during which the course of training lasts be paid a daily 'allowance to be fixed by the Collector of the district but not exceeding six annas in 'Malabar, Anjengo, South Canara and the Nilgiris, and not exceeding four annas else-'where, provided the place where the class is held is more than five miles from the 'village in which the karnam ordinarily resides. Explanation: Attendance:—One 'hour or more late shall count as absence for that day for the purpose of this rule.'

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There are thus stringent provisions made regarding the payment of daily allowance to them even when they are required to attend the survey schools.

"I, therefore, ask the Government whether there is any justification for withdrawing from them the privilege of claiming allowance, I mean, reasonable allowance and batta whenever they are required to attend the taluk head-quarters or any other office on public business. If they attend office on their own business owing to mistakes committed by them in the preparation of their accounts and if they have to go there to correct them, it may be a reason for withholding the allowance. If they are required to attend in the usual discharge of their duties, then they are, I submit, justly entitled to claim allowance as any other servant of Government is. The principle which has been advocated, that they are not whole-time servants of Government, may be true only in theory; but in practice it is not correct to state that they are not whole-time servants of Government when the work they have to discharge will necessarily cause their devoting more time than is justly devoted by any other whole-time servants of Government.

"Even regarding the case of village munsifs their position is not exactly the same as it was before. It will be within the recollection of Honourable Members of Council that, so long as these village munsifs are not treated with the same consideration and respect that they are said to have received in times of yore, most respectable persons avoid the post. They try their very best to avoid the place and pass it on to a dependent or any other person under their control who is not fit for any other work. The richest amongst them generally try to avoid the situation, because they feel the moment they accept it they will be considered to be in a degraded condition.

"In this connection I may also point out that the sum total that will be required for the payment of their batta and travelling allowance need not necessarily be a very large sum. No calculation need be made in view of the present state of things; and calculations need not be made in view of the fact that they are now being dragged to the taluk head-quarters several times and detained there for very long periods.

"Let us consider to what extent it is necessary that they should be taken to the taluk head quarters and for what period they must be detained there for the preparation or submission of their accounts. I may state in this connection that a Government order has been passed by the Government regarding the simplification of *jamabandi*. It was suggested that preparation of the village accounts should ordinarily be made in the village itself and that it should not be necessary for these village officers to go to the taluk head-quarters if it is possible for the revenue inspectors to check their work satisfactorily and to see that their accounts are correctly prepared. I find these observations made in the Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3876, dated 10th October 1913, referred to in G.O. No. 8, Revenue, dated 2nd January 1914. It reads: 'The preparation of 'the village accounts should properly speaking be done in the villages, but a large 'number of karnams, possibly the majority, would never complete their accounts at 'all if they were not brought in and made to do so under supervision at the taluk 'head-quarters. It is no doubt the duty of the revenue inspector to insist on the 'village accounts being prepared before or during his inspection of the village, but 'experience has shown that it is useless to expect the revenue inspector, with so 'many other duties to perform, to give sufficient time to each village as to ensure 'the careful and punctual preparation of the accounts. In many cases indeed the 'revenue inspector himself cannot be trusted to prepare the accounts accurately 'without the assistance of the taluk office.' It is therefore fairly conceded that the preparation of the village accounts need not necessarily take these karnams to the taluk head-quarters and that if it were possible for revenue inspectors being made to exercise effective supervision over their work, such a state of things can be avoided; it is also now clear that they need not be detained long at the taluk head-quarters or at other camps even during *jamabandi* time. If we exclude all these unnecessary occasions, it will not be necessary for these karnams to remain at the taluk head-quarters for months and thus the total time of attendance may be reduced to

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about twenty days or so. If this simplification is effected, I think the amount of daily allowance or travelling allowance and batta to be paid to karnams would not amount to a large sum.

"It is not in this connection necessary to calculate strictly what that sum will amount to. If they are paid third-class travelling allowance and batta it would not come to a large sum. If they are paid not four annas but six annas as suggested in Appendix IV-A for Malabar, South Canara and the Nilgiris—it ought not to be less than six annas—and if such daily allowance at six annas is given to karnams whenever they are taken to villages which are more than five miles from their own villages, and even if such allowance is claimed by all the karnams, it may for twenty-four days and at six annas per day amount to Rs. 1,36,782. There are several villages where the karnams reside at a distance of less than five miles and I think the amount will come to much less than that. In the case of village munsifs they will not be often required to attend the taluk head-quarters as a matter of course. It is only on special occasions that their presence may be required and if on those occasions they should be paid travelling allowance and batta, this may not amount to a large sum. It is also necessary that low-class officials like vettis and others whenever they are required to go to the taluk office should not be called upon to defray their own expenses or depend on the mercy of the village munsif or some one else, but should be given some sort of allowance or wages for leaving their villages and going to the taluk head-quarters.

"I have roughly calculated that the amount may come to 1·80 lakhs. Whether it will be a little more or a little less cannot be decided all at once. All that I request the Government to consider is whether there is any sort of justification for refusing this class of village servants the privilege of claiming travelling allowance and batta whenever they are required to go on public business. They are placed under restrictions, they cannot leave their villages without permission, they cannot incur debts to a large extent and the work they do will take a large amount of time; and under these circumstances there is absolutely no justification for any distinction being drawn in their cases.

"There is only one thing more which I should like to suggest before I close. It will be within the recollection of Honourable Members that at the last meeting I gave notice of a motion for increasing the pay of the village officers. It is a very important question and it affects the Presidency generally; and probably any scheme which may be suggested would involve an additional expenditure of 10 lakhs. That is why I have suggested at this meeting that the Government, by at least paying them a reasonable allowance in the course of next year, would be doing them bare justice. With these words I move the resolution, which runs as follows:—

"VI. This Council recommends that a sum of 1·80 lakhs be provided for the payment of travelling allowance and batta to village officers whenever they are required to leave their villages on public or official business and that a corresponding reduction be made under 45-B Civil Works—Original Works—Civil Buildings."

The Hon'ble Mr. A. BUTTERWORTH:—"I must preface my remarks with the expression of my strong sympathy with the village servants in the Madras Presidency. But although village officers and village servants are on the whole an excellent body of men, it is quite another question whether we should expend further sums from the public exchequer on their account. They are at present allowed batta under three circumstances: that is, when they are undergoing training in survey schools; when they are summoned to attend courts to give evidence; and when they are attending local board meetings. Further than that I am afraid that it will not be possible to go.

"The whole subject was discussed by the Board of Revenue at considerable length in the year 1904; and the grant of this allowance was objected to. The general objection was that these men are not regarded as whole-time servants of Government, and travelling to the outlying parts of a taluk is a recognized part of their duty.

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The Board pointed out the serious difficulties which existed in the way of granting travelling allowance as a matter of rule. The question then related to karnams. The Board said that if karnams were detained for a long time at the taluk head-quarters during *jamabandi*, it was generally their own fault, because owing to their own laziness or incompetence they had not brought their accounts up to date, or their accounts were wrong. If these are incorrect, they have either to be re-written or revised. The Board went on to say that if karnams were granted batta, they would have every inducement to stay away from their villages as much as possible, while it is always a recognized principle of village administration that village officers should be in their villages for the greater part of the year. They pointed out further that it would be very difficult to prevent fraud, that it would be impossible to check claims for travelling allowances by the requisite proof that a village officer or a servant had been at the place where he said he had been on such and such a day, and that if batta were granted to village officers it would have to be granted to village servants also, and that this would involve considerable cost—not only direct cost, but heavy cost on the checking, preparation and audit of bills for travelling allowance—an item which the Honourable Member has left out of consideration in his present calculation. The Board in the year 1904 objected strongly to the grant of batta to the karnams and the Government agreed with them. The matter was again raised in 1909 and again discussed with exactly the same result.

"The Honourable Member who has moved this resolution is no doubt aware of the proceedings recently issued relative to *jamabandi* and knows what the orders of the Government are on the subject. It is hoped that they may effect a certain amount of improvement as to the period for which karnams are detained at taluk head-quarters during *jamabandi* time. The Board calculated in the year 1904 that it was fair to assume that each karnam would be out of his village for about 30 days in each year; but that figure may perhaps be reduced somewhat as a result of the recent orders. There are now about 14,161 karnams, 16,105 village munsifs and 21,018 talaiyaris. If we assume that the karnam is out of his village for only 20 days in the year, which is certainly a very small period, and is allowed three annas a day instead of six annas, if you assume that the village munsif is out of his village for 15 days in the year and we give him the same allowance, and that the talaiyari is out of his village for 15 days and we give him two annas a day, then the annual charge for batta would come to about 1·40 lakhs. These are very moderate figures, and they leave out of consideration the clerical establishment in the taluk offices to deal with bills. I have also left out of account vettis, mongars and assistant karnams and various other people who may have from time to time to go to taluk office or elsewhere. It seems to me, therefore, that this proposal is more objectionable than the proposal to grant additional pay to village officers and servants. That at least involves no fraud and no check and no difficulties in the working of the system. The only difficulty is the finding of the money, which will amount to a very large sum.

"I would like in connection with this subject to read the remarks made by the Hon'ble Mr. Tyagaraya Chettiyar in 1912 on the proposal to increase the pay of village officers which was moved by the Hon'ble Mr. Kesava Pillai. He said that he opposed the resolution and he went on to say 'Perhaps in every village we find that 'the karnam is the richest man except the *moniem*. . . . He is the luckiest, because 'he gets, as the Hon'ble Mr. Atkinson says, perquisites from everybody. He does 'not live upon his three, or four or five or ten rupees a month. . . . As I say 'his pay is nothing but a retainer for to him. How will he be better or worse off, if 'he gets an increase of a couple of rupees to his pay? Two or three rupees a month or 'Rs. 25 or Rs. 30 a year is nothing when compared to the money he gets . . . If 'their pay is raised, there is one great trouble to the ryots. If he gets a pay of 'five rupees, when he gives some help to the ryot he will be satisfied with a couple of 'annas; if the very same man gets Rs. 10, he will demand four annas. In that way 'it is a great injury to the ryots by raising the pay of these men.' There is a great deal of truth in that statement of the Hon'ble Mr. Tyagaraya Chettiyar. I do not think that the grant of this small batta, which will come to a large sum in the long run,

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would affect substantially the karnam. I do not think that a village officer does incur very much additional expenditure in connection with his travelling. I do not suppose that he objects to travelling. It breaks the monotony of rural life. He very often gets himself put up by a friend and I do not think that his expenses would be very much larger than they would be if he were in his own village."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The seventh resolution which stands in my name is the same as this resolution except that the figure given there is one lakh. We are not now discussing what the exact figure is that should be allotted to village officers if travelling allowance is said to be due to them. I wish to point out that the Hon'ble Mr. Butterworth's reply to the proposer naturally raises several points for discussion. In the first place we had the assurance from the Honourable gentleman that these village officers were an excellent body of men to whom his sympathy went forth. We shall try and see whether this excellent body of men have been fairly and justly treated and whether our sympathy to the excellent body of men should be confined to a mere expression of the appreciation of their excellence. Travelling allowance, as was remarked by the proposer of this resolution, is a thing which is understood and claimed by everyone—officials and even non-officials attending various councils, including this Council, local boards and municipalities. It is well understood to be necessary and just. The principle is of course plain. If you want any person to do a public duty, he must be given travelling allowance if he has to travel in the performance of his public duty. If it is said with reference to any body of public servants, who are considered to be excellent men and to whom our sympathy goes out, that no travelling allowance should be given to them, we must have some explanation as to why these excellent men should not have their travelling allowance and batta. Accordingly some explanation was attempted. A reference was made to Board's Proceedings which seem to suggest that, of the various grounds urged, the most prominent is that the detention of the karnam at head-quarters is due frequently to the fault of the karnam himself—due to his own laziness or incompetency. I did not quite expect to hear such a statement made of such an excellent body of men, that they were incompetent. Instances of laziness and incompetency are not confined to this body alone but are to be found among others also. What I do wish to point out is that it is wrong to generalize and pass sweeping remarks against a whole body of estimable public servants who are the basis of the system of land revenue and to say that a vast mass of them are lazy and incompetent and that their detention is due to their own stupidity and laziness and therefore no travelling allowance should be paid to them. Are we refusing travelling allowances to punish these people for incompetency or laziness? Certainly not, I fancy.

"Then there is another thing. It is admitted—I think the Hon'ble Mr. Butterworth said—that on an average 20 days in a year have to be spent by every karnam at the taluk head-quarters not from any incompetency or laziness on his part but from necessity. Let us consider those cases where this estimable body of public servants have to stay out of the village not on account of laziness but because of public service. Some other reasons are given. We shall examine those reasons from the pure standpoint of justice or appropriateness. I do not find any other reasons which would meet the situation—anything which would make it inexpedient to grant travelling allowance to these men. In the first place, it is said, if batta were granted to them, this estimable body of men would stay away from the village. The figure that has been suggested for the batta is six annas and the reason given for not granting the batta is that the village officers would be tempted to stay away from the village by this large amount, six annas a day which they are likely to get as batta. The karnam, who is said to be very rich and getting a number of tips in his own village, could he stay away for a long time from his village because of the prospect of earning six annas a day? Honourable gentlemen would know that coolies who do manual labour get more than six annas per diem. Certainly a karnam who is said to be a rich man and an estimable man too is not going to be attracted by this grant of six annas.

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"It is again said that it is impossible to check travelling allowance bills. It is pointed out that it is difficult to find out what distance they travel for the days they stayed out. I presume that the karnam would not have any work outside his village except when he is called upon to work at the taluk head-quarters or to go to the camp where his superiors are. Wherever he goes, the travelling allowance bill may be prepared and checked, just as police officers who attend courts get signatures from officers and take their batta. At any rate the difficulty will not be such as to force our hands to say that this estimable body of men should not be given anything in the shape of travelling allowance.

"Thirdly, I put the question as to cost. The Hon'ble Mr. Butterworth, in giving certain figures, said that they would work up to 1½ lakhs for a certain set of officers. It took my breath away clean to be told that for so many of these persons—it is, I believe, a little less than 15,000 as will be seen from page 38 of the Civil Budget Estimate—that for such a vast mass of men who by the sweat of their brow give us the largest portion of our revenue, viz., the land revenue, the sum of 1½ lakhs is a considerable cost and therefore should not be given to them. Has any one estimated the travelling allowance that is being consumed by the rest of the public service? Would this stand any comparison with the sum so spent? It strikes me as being really extraordinary that the question of cost should be raised when we ask for travelling expenses for these poor workers. I do not know why the assumption should be made that these persons should spend money out of their pocket when we, the public, are to have the benefit of the collections made at the expense of these karnams and village officers. Why should we refuse to pay for it while we have the benefit of their travelling? It strikes me that I have only to enunciate the principle of the present practice for it to be rejected.

"It has been said that the karnam is very lucky and when he does go out he is relieved of the daily monotony of life and that he is happy. That would apply to many a deputy collector and tahsildar. When they go out they are not miserable; they are quite happy. So many other persons go out and draw their travelling allowance; and their monotony is also relieved. We do not propose to tax their happiness and goodness of spirits. The only point to be considered is, do they or do they not incur expenditure in going out of their villages on public duty? They certainly do.

"The third point mentioned about them is that they get tips. The Hon'ble Mr. Tyagaraya Chettiyar is quoted as an authority for stating that these karnams are practically the richest men in the village and that these small allowances are of no use in giving them relief. This argument could be taken further. Look at the karnams. Many of them draw Rs. 7-8-0, Rs. 7, Rs. 5, Rs. 4, and Rs. 3. These very rich men do not require even six rupees or three rupees. The argument furnished by the Hon'ble Mr. Tyagaraya Chettiyar is that they are estimable men, they are rich men and they can work for nothing, just as they do the travelling for nothing. Just as they go out to distant head-quarters at their own expense, they can quite as well do their work for nothing. There is no difference in principle between the two. You can ask them to do work for nothing just as you ask them to go out at their own expense. To say that all karnams and village officers are corrupt is to indulge in hasty generalization. If they are corrupt, far from encouraging them in that practice from this Legislative Council, it would be much better if you try to stamp it out and take steps for removing the temptation which stands in the way of some of these people. It is not all karnams that are rich. Mr. Tyagaraya Chettiyar has no experience of all karnams. Take for instance Salem. I think Mr. Tyagaraya Chettiyar has not enough acquaintance of Salem. I may say that in Salem the vast majority of the karnams are very poor and it cannot be said that these karnams would not feel that the payment of travelling allowance would be a great relief to them. On the other hand, having discussed the evils of *jamabandi* with a large number of karnams, I am in a position to say that several of them do feel the refusal of travelling allowance. It hurts them to the core; it touches their pocket and it hurts their self-respect. There is a large number of persons, who in point of status are inferior to karnams and are paid their travelling allowances. Apart from the

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injury to their pockets, it is a non-recognition of their status to refuse them to pay their travelling allowance. In the case of village munsifs, I have heard it said that some of the evils of the existing *jamabandi* may be connected with the absence of travelling allowance. I have known of a particular village officer who was dragged five miles behind the jutka of a superior officer before whom he had to present a bill for supplies made. There was some mistake about As. 4-6 in totalling up the amount and that officer resented this man's attempt at cheating, as he imagined. The village officer had to run behind the jutka. That happened because he was not entitled to the travelling allowance for these five miles. Another village munsif, who is an educated man, said that if he was not made to run five or ten miles at the beck and call of each official he would command more respect and his work as civil and criminal judge in his village would be more efficient. I think if village munsifs and karnams are given their travelling allowance we will be not only doing them bare justice but will be giving them a certain amount of self-respect and estimation in the eyes of others.

"I have just now dealt with the question of corruption. I think that in the case of certain of them the fact that the travelling allowance is refused is a practical order for them to go and continue their corrupt practices. We do recognize that practice and ask them to go on with it. That is the result of our refusal to give them this travelling allowance. I submit that an expenditure of 1½ lakhs in behalf of these hard-working and earnest officers and efficient men with whom we are bound to sympathize, as the Hon'ble Mr. Butterworth has said, is not too much."

The Hon'ble Rao Bahadur P. KESHVA PILLAI :—"Sir, it is rather my old subject in a way. I moved the resolution for increase of pay to karnams and I believe, Sir, it may be within the recollection of the Government Members that more than once I called attention to the difficulties suffered by village karnams and village reddis—that they are taken to distant places from their villages. But I have not succeeded in my attempts to improve the condition of village officers. Now it seems to me rather very hard that in this Council quotations should be made from some Honourable Member's speeches to cry down the karnam. The Hon'ble Mr. Butterworth first of all said that they were an excellent body of men and then he went on to quote the Hon'ble Mr. Tyagaraya Chettiyar's speech which contained reflections against karnams as a body. I may state that so far as this statement of the Hon'ble Mr. Tyagaraya Chettiyar is concerned, viz., that the richest man in a village is the karnam, it is devoid of truth. So far as I have known, most of the karnams are poor. The reddis may be rich and well-to-do; but karnams are, as a class, poor people. I think, Sir, that from your experience of districts, most of you who are in the Government should know that the karnams are not of the richer classes in villages. They may be very clever and efficient and they are, as it were, the sheet anchor of revenue administration. But they are a poor lot.

"The position of Government seems to be peculiar. I may quote from the speech made by the Hon'ble Sir John Atkinson in reply to my speech on the previous occasion one or two arguments which have a bearing on this question. He says that the karnams are taking perquisites; why should we pay them? Here is a quotation from the Hon'ble Sir John Atkinson's speech and this will interest the Council very much. He says:

'Supposing we were to introduce an enhanced scale of pay, what advantages are 'expected? We are told that karnams are efficient at present. We cannot there-'fore look for increased efficiency. Whether they are honest or not, Honourable 'Members of this Council will probably know better than I. If they be dishonest, is 'it likely that any small increase of pay that we can afford to give will make them 'honest? If they be dishonest, I am afraid that nothing we can do will make them 'honest. If they are honest there is no reason to enhance their pay to make them 'honest.'

"That was the argument put forward on behalf of the Government by the Hon'ble Sir John Atkinson to smash my resolution. I submit that the way in which the Government are dealing with these men at the very basis of the revenue edifice

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is not very commendable. We have received a telegram today from the Karnams' Associations and some other associations thanking us for sympathizing with them and asking that this resolution may be supported. Apart from that, I may state that the Government may at least favourably consider the question of giving batta to them.

"I support it also from another aspect. It will be a check on the caprices of the revenue officers in the *mufassal*. They summon them to whatever places they like. They give them very much trouble. Here I have a *tâkid* which is in Tamil. Most of the Honourable Members here know Tamil or at any rate ought to know. I need not mention the tahsildar's name nor the village name. The Tamil *takid* is as follows:—

மகாஸ்ரீ ———————— சமஸ்த சகலதாரர்கள்,

———————— வசித்திருக்கும் மணியர், சுபகருமசேகு.

இப்படிக்கு மாறுபாக கட்டளையாகுவது யின்னது விசாரணை காரிய நிமித்தமும், இதைக்குறித்தான சாகுபடிதாரர்களும் தீர்வையும் தீர்வையாக உத்தரவாகுமாதலால், உங்கள் கட்டளைபிரகாரமாகவும் 1913ம் ஆண்டு டிசம்பர் 15ம் தேதி 11 மணிக்கு ———————— முகாமில் வரும்படிக்கு தாக்கீதாயிருக்கிறபடியால் மேற்படி தேதிக்கு முகாமில் வந்து சேரவும்.

இதிலிப்படிக்கு தாக்கீதாயிருப்பது.

Given under my hand and seal this 14th day of December 1913.

(Signed) ————————,

for *Tahsildar*

"It says: Appear before me at camp at 11 A.M. on the 15th December and you should not go away without our permission. The village, the officers of which were summoned, was eight miles from the tahsildar's head-quarters and the *tâkid* itself was received at 12-30 P.M. on the 15th December. The poor people had to run 12 miles from their village. You would like to have an idea as to what happened. The tahsildar was not there when they arrived and they had to wait one or two days because they were ordered to be there only till ordered to go back. The tahsildar never put in his appearance. This is of common occurrence in the *mufassal*. If you allow batta and travelling allowance to these village officers, their batta and travelling allowance bills will come up to Collectors and other officers, when they will be able to exercise a sort of check on the caprices of these officers who summon village officers from distant places. It is a very sad thing to state that the revenue officers who are bound to make a certain amount of allotted tours should simply go about touring, without looking to the convenience of villagers and village officers, and fix camps and summon people. This is the prime evil you find in the *mufassal*. If the Government would grant them batta and travelling allowance, it will be a check on the caprices of the officers, as I said, and the poor people will have some relief and get something for attending and the officers themselves will not be summoning these men unnecessarily. Sometimes it so happens that in a tahsildar's office five or six gumastas will be issuing summonses to karnams simultaneously and they will have to go and dance attendance and wait on these clerks, because the tahsildar has no time to look to these people.

"I do not know if village officers could not be called full-time officers, because they are called away to the sacrifice of their precious time and have to be at the beck and call of the officers and are also liable to punishment for failure to obey orders. The Government who are ready to take the 25 per cent. increase of land-assessment should pay something to these village servants. As a matter of fact, we are ready to meet the demands of people who receive more than Rs. 100. There is a resolution on paper to give more pay to assistant professors. Then why not give something to these poor servants who are at the bottom of the revenue administration? These are days when grain is sold at a high rate, so that an allowance of three annas per diem will not do. Three annas is demanded by every hotel-keeper for each meal and six annas is the rate per day and I therefore think that six annas is the allowance which

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ought to be paid. I have often urged it but without avail; and I hope it will touch the heart of our Finance Minister to pay head to this request of my Hon'ble friend, Mr. Krishna Rao. It is only a repetition of my request in another form and I think some relief may be given to these hard-worked village servants."

The Hon'ble Mr K. R. V. KRISHNA RAO:—"Sir, I have a few remarks to make in this connection. I am glad that the Hon'ble Mr. Butterworth has complimented the karnams upon the excellent services which they as a body have been able to render to the Government. At the same time he quoted a remark from Mr. Tyagaraya Chettiyar's experience made in this Council in the year 1909. His experience of the karnams might have been unique and it is illogical to generalize from a few instances. There may be a few black sheep in the whole crowd but it cannot therefore be inferred that the whole body of karnams are a corrupt, dishonest and bad set of people.

"Again the Hon'ble Mr. Butterworth has said that if karnams are kept at the head-quarters office of the taluk too long it is their own fault. The Hon'ble Mr. Kesava Pillai has just now given a striking instance of how a karnam was wantonly summoned and kept waiting for two or three days in the office of the tahsildar owing to the tahsildar having gone on circuit. There is a complaint which karnams make that they are being too frequently summoned without any rhyme or reason to the taluk head-quarters and kept there waiting. It is also said that since these karnams neglect their duty and do not write their accounts properly in their own villages, as they ought to do, the revenue inspector and the tahsildar are obliged to summon them to the taluk head-quarters and there they are made to sit and write their accounts in the proper way. The truth of these allegations will have to be confirmed; whether karnams are too frequently summoned or whether they are kept at the taluk head-quarters on account of their own negligence in not doing their duty, would have to be decided.

"But another reason that is urged by the Hon'ble Mr. Butterworth is that by allowing batta to these karnams temptation will be thrown in their way to stay too long in the taluk head-quarters. Now the karnams complain of being kept too long at the taluk head-quarters; and I do not think that they look upon it as a great privilege to stay away from their own homes. I do not think that these poor people would leave their houses in the village so as to take this opportunity of staying away from their villages for the mere pittance of this trifling batta.

"A third reason that was urged by the Hon'ble Mr. Butterworth was that it was impossible to say how long the karnams stayed at head-quarters. I believe that there is now a diary kept and also an attendance register and from that it can be verified if the karnams were on duty. The tahsildar or the revenue inspector would also have to certify that the karnam was on duty before he is allowed to draw his batta. That, I think, would be a sufficient proof that he does stay on duty. Where the karnam is made to stay at the taluk head-quarters for neglect of duty, then he would certainly not be entitled to draw any batta. But the allowance of this small amount of batta, as proposed by the Hon'ble Mr. Krishna Rao, will be a check upon these unfortunate people being called too frequently to head-quarters. I am sorry that the unfortunate position of these public servants is not being sympathetically viewed by the Government. It is a small concession that is requested on their behalf; it is only for a small payment of batta in these days of dearness of food, when the people are not given any compensation allowance and when it is admitted on all hands that their work is very valuable. I hope that the Government will be pleased to consider the case in a liberal spirit.

"There are several instances where the karnams are summoned and kept at head-quarters to do work that they could very conveniently do in their own villages. The karnams of proprietary estate villages have certainly not as many accounts to prepare as karnams of Government villages; but these people are also taken away and kept at head-quarters to the detriment of the zamindars' work. They are summoned by taluk officers and revenue inspectors and kept too long in the taluk head-quarters. I do not know precisely if the number of accounts which the proprietary estates' village

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karnams have to keep makes it necessary for them to stay so long at the taluk head-quarters. There is already a complaint that these people in proprietary villages are expected to do work for both the Government and the proprietors; and when they are made to stay too long at head-quarters they tell the proprietors that they were summoned by the revenue officer to the taluk head-quarters and that they have been doing duty for the Government. These men neglect their duty to the injury of the work of the proprietors and they say that they are doing the work of both masters. The small amount of batta would act as a check upon these people and also on the officials, as it will be known whether or not these people are called frequently and for what purpose. I therefore commend this resolution to the attention of the Government."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAU:—"After hearing the Hon'ble Mr. Butterworth in support of the view which the Government have taken in this matter, it seems to me that there is considerable truth in the observation which I have seen in the press made by a responsible gentleman on a recent occasion in regard to the resolutions moved in this Council. I refer to the statement made by Sir S. Subrahmanya Ayyar in a recent controversy in the newspapers as regards resolutions moved in this Council. He expressed the opinion that the resolutions of non-official members in this Council meet with a pious burial, accompanied with plenty of sympathy. The Hon'ble Mr. Butterworth's reply on the present occasion is an example of the truth of that observation. He has told us that he has absolutely nothing to say against karnams. They are excellent officers and in every way worthy public servants, but at the same time he does not see his way to recommend them to Government. He does not see his way to say on behalf of Government that these small travelling allowances should be granted.

"The reasons for granting these allowances have been urged by my Honourable friend with great force; but the Hon'ble Mr. Butterworth does not say on behalf of the Government that they would consent to his proposals. He made reference to a number of previous inquiries made by the Board of Revenue upon this question. I have not had the pleasure of reading the reports of the Board of Revenue upon this matter; and perhaps if these reports were made available to us there might be found observations by experienced officials on the necessity of granting these allowances, as I know from official documents that views are expressed and discussed from various points of view. I do not know whether any divergent views were taken with reference to the necessity of the payment of these travelling allowances. Anyway the question has been under consideration for the last fifteen years. I find that many interpellations were made upon the matter in previous years and I find one question by my Honourable friend Mr. Vijayaraghava Acharyar so early as 1901 on this subject. We have not made any advance towards the solution of the problem.

"I wish briefly to refer to one or two objections which the Hon'ble Mr. Butterworth has been able to propound upon this occasion. The first is that the karnams would stay away as much as possible from their villages in order to claim the batta. I do not think that any of the karnams will stay away from their villages, from their homes, for the sake of the trifling allowance which can be claimed. On the other hand, the majority of the karnams would be anxious to get back to their villages as soon as possible. I do not think it is true that for the sake of travelling allowances the karnams would stay away at the taluk head-quarters or any other place than their own homes. My Honourable friend Mr. Kesava Pillai has given us a telling example of the way in which karnams can be summoned on official matters. I do not think that this is a sufficient ground for not granting travelling allowances to this class of officers.

"The next statement made by the Hon'ble Mr. Butterworth is that there are various objections to granting travelling allowances,—that it would lend to a great deal of fraud, that there would be a great deal of difficulty in checking their bills and that establishments would have to be added at the taluk office for audit purposes and so on. I consider that all these objections are certainly not at all insuperable, provided that the Government are willing to find the money. It is

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certainly possible to provide for the various checks and safeguards which have been found to be necessary for checking the travelling allowances in the case of other classes of public servants, including witnesses in courts, who are certainly as numerous as karnams. I do not think that these are objections which can be urged against this proposal On the other hand, I think that if we examine the question and decide upon a certain fixed travelling allowance during the period in which they are usually summoned to head-quarters, these objections would vanish. That is the suggestion which I venture to submit for the consideration of the Government. The Hon'ble Mr. Ramanuja Acharlar with his experience of revenue matters agrees with me that if these are the objections to be urged they can be got over by providing a fixed travelling allowance for the periods during which they are usually summoned to head-quarters for *jamabandi* and for other purposes whenever necessary.

"One of the main objections urged was that the monotony of rural life would be relieved by the karnam being summoned for a few days from his village and that during the time of his absence from home he puts up with a friend and that he does not require any travelling allowance. I am rather surprised that such a suggestion should have been made when we are considering whether a certain class of public servants should get travelling allowances. I rather think that some karnams would like to get a holiday but not such a holiday as my Honourable friend has been able to bring to the notice of Council and they would not certainly like to find their own travelling allowance.

"These are the three most important objections that have been urged so far and I trust that under these circumstances the Government would at least be able to reconsider this matter, and give us the satisfaction of knowing that on one occasion they have changed their minds after having once made them up on a resolution moved in this Council. I do not know whether any official member has anything more to say in support of the view taken by the Hon'ble Mr. Butterworth; but if he has, I would seriously request that this matter might be considered in the light of the observations made by various Honourable Members. I trust that the appeal made by the Hon'ble Mr. Kesava Pillai for the consideration of this matter will go home to the Government and that the Government will be able to say that they will consider the matter, in order to give effect, so far as may be, under the best safeguards that can be found, to a grant of travelling allowances to this class of officers."

The Hon'ble Sir HAROLD STUART:—"The Honourable gentleman who has just sat down has accused us of burying resolutions with sympathy. I can only say for myself that for this particular resolution I have not one particle of sympathy and when it is decently buried, as I hope it will be soon, I shall not shed a single tear.

"It has been said that the only question for consideration in connection with this resolution is whether the karnams, when they go to head-quarters, incur any extra expense or not. I think that that question has very little indeed to do with it. For generations karnams have been going to head-quarters and have had no travelling allowance, the fact being that to go to the taluk head-quarters or other place to which they may be summoned by the tahsildar is an ordinary incident of a karnam's duty I think it was the Hon'ble Mr. Narasimha Ayyar who said that other officers all receive travelling allowance. That is far from the case. For instance, take the case of police station house officers; they receive no travelling allowance for journeys within station limits, and station limits now are very wide. They receive no travelling allowance even for journeys outside station limits unless they go beyond 15 miles It is therefore comparatively seldom that constables, head constables and sub-inspectors get travelling allowance. It is not shown—nobody has shown—that the karnam suffers any particular hardship by not receiving travelling allowance for these journeys.

"An attempt has been made to show that the karnam is poorly paid and it was implied rather than stated that we had done nothing for village officers of late years. I have here some figures and I find that since the year 1904–05 the expenditure on village officers in ryotwari villages has increased from 50¾ lakhs to 55¾ lakhs. An examination of the records of the past few years will show that the principal

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item of increased expenditure under land revenue has been the extra cost of village establishments. We are also at the present time doing a great deal to improve the prospects of village establishments in zamindari villages. I may here remark in passing that I was a little disappointed that the representative of the northern zamindars, who addressed us just now, did not tell us exactly what batta his fellow landholders and himself give to their village servants when they are summoned to zamin cutcherries. That would have been a useful guide to us.

"Another argument is that it would improve the status of village servants if they are given travelling allowance. I am afraid that Honourable Members must be getting rather hard up for arguments in support of this resolution when they have to resort to statements of this kind. Surely honorary service is more honourable than service which is paid for. If there is any question of status in this matter, then I say that the honour and status go to those who do not receive rather than to those who do.

"The cost of giving travelling allowance to karnams (not to all village officers) at about four annas per day was estimated by the Board of Revenue to amount to one lakh a year. Two or three Honourable Members have said that the estimated cost entailed by the acceptance of this resolution is a mere nothing, that it could be settled afterwards and that it is the principle that they are most concerned with. But the total cost is a most important matter. The Board of Revenue is, I take it, the most competent authority to tell us what would have to be paid if travelling allowance were given; and as I have said they have put the cost at one lakh of rupees a year if we give a daily allowance of four annas. The Honourable mover of this resolution claims that we must give the karnams six annas. I have no doubt that if we give four annas a day now, we should very soon have to give six annas and that would cost us 1½ lakhs a year. The resolution applies to all village officers and not to karnams only. I find that there are 17,000 monigars and munsifs and 53,000 and odd vettis and talaiyaris, making altogether 70,000 men in addition to the karnams. Although we have not estimated the cost of giving travelling allowance to other servants as well, I am pretty confident that at the beginning the cost would come to three lakhs of rupees and that it would show a steady tendency to increase. I put it to the Council whether they wish to spend three lakhs or so more on village servants and to divert that money from other objects of expenditure in which we are all deeply interested, such as education, village sanitation and other matters. There is only a certain amount of money, and if we spend this sum on increasing the emoluments of village officers we shall have so much less to spend on other purposes.

"Even if you decide that it is right to increase the emoluments of village officers because of the increased prices of foodstuffs or other causes, then I contend that much the best way is to increase their pay and not to give them travelling allowance. I noticed with pleasure that the Hon'ble Mr. Ramachandra Rao adopted that solution, because he was in favour of a fixed travelling allowance rather than an allowance in accordance with the number of journeys. Sir, I do not know if the Council is aware of the fact that the cost of collecting land revenue in Madras is much higher than in any other province and I think that we ought rather to seek for measures of economy than to add to our expenditure. I trust, therefore, that this resolution will be rejected not only by the official vote, but by a number of non-officials who, I am sure, have just as much interest as we have in the economy of the Presidency as a whole."

The Hon'ble Mr. K. RAMA AYYANGAR:—"In fact, it was surprising to hear from the Hon'ble Sir Harold Stuart that he has not got a particle of sympathy for the resolution. That is a rare thing with him; yet he has said so. One aspect of the case has been considered and he has given us the figures of the Government as to what the expenditure would be if the village officers and karnams were given batta. This same expenditure must now be incurred by the other side. Three lakhs of rupees at least are being spent by these poor people on their upkeep when they carry on Government work. That is what it resolves itself to. Nobody says that the karnams are called to head-quarters or to the tahsildar's office to do their own business. They go there for public work and they are wanted for the purposes of administration. About three lakhs of rupees a year are expended by these officers."

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The Hon'ble SIR HAROLD STUART:—"I did not say that these men spend three lakhs; I said that the cost of travelling allowance would be three lakhs."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I do not dispute that statement. What I say is that the batta which we propose to give them would not be more than what is actually paid by them for their meals. I do not think that the Government are going to allow, and certainly this Council would not ask the Government to allow, batta which will be more than sufficient for their meals when they are out of their villages. The suggestion that these officers mess with other people cannot find any support from those who know what happens. Most often we know that the karnam takes a number of villagers with him. He sets up litigation so as to be able to take a number of villagers with him and there is a wholesale charge paid to the hotel-keeper and we find that they pay much more than they could be expected to receive in the way of batta as has been suggested.

"Two views I would place before Government in respect of this matter. It is not the expenditure in the shape of batta alone that we have to consider. When you take into consideration the large number of persons amongst whom we expend it, it is not considerably larger than what we pay with respect to other ranks with regard to whom we incur batta expenditure. We are told that we have 70,000 village officers to be paid, besides the karnams, and a large number of these are not rich persons."

The Hon'ble Sir HAROLD STUART *(interrupting)*:—"May I just intervene and say that when I said 70,000 I forgot the case of zamindari village officers. There are about 25,000 of them. They also would have to be paid batta for they now come under Government?"

The Hon'ble Mr. K. RAMA AYYANGAR:—"Say in all, 95,000 officers, besides the karnams, do not get anything in the shape of batta. Of course when they are within their own jurisdiction, as the Hon'ble Mr. Krishna Rau contends, they should get no batta nor could they get anything if they only proceed to a reasonable distance from their village and they would then be considered not to be entitled to batta. But if they have to go very long distances to camps, taluk head-quarters or elsewhere, it cannot be contended that they should manage to find their own expenses. That is one view which I would press upon the Government—that greater attention should be paid to the money that is not paid than to what is paid.

"Another view is that if you give them batta when they are summoned outside their own villages, there will be, as has been suggested by the Hon'ble Mr. KESAVA PILLAI, a scrutiny in both directions. Government officers would not call them unless they could prove that there is a necessity and the karnam would not be able to claim more than what he is entitled to. If he has to stay at head-quarters for a number of days on account of mistakes committed by him, he will not be entitled to batta and would not get a certificate from the officer concerned that he was there on business. By that means all difficulty will be removed; and the karnam would be paid batta only when he is entitled to it, and that only for the days that he had to stay there compulsorily. Those are the safeguards that might be adopted. For these reasons I hope that the resolution will meet with the approval of the Council. Another view is: it is just likely that the karnam, when he is summoned to attend court-house or has to go to his officer, tries to take other persons along with him and probably they would also be kept up there. My suggestion is clear. It is very often plain that these village officers set up or start factions; and if, when they go on official business, they are paid batta, I do not think that they would try to carry other persons along with them, and that would be of practical benefit to the administration."

The Hon'ble Mr. K. P. RAMAN MENON:—"Sir, I am afraid my remarks may sound rather unorthodox to the ears of my non-official colleagues. I endorse the Government view that no travelling allowance need be paid to the village officers. It has been said here that they are a poor set of people who cannot afford to spend money from their own pockets when they attend the taluk head-quarters. My own

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experience, at least so far as village munsifs are concerned, is otherwise. In my district village munsifships are highly prized. Whenever a vacancy of a village munsif's place occurs, numerous applicants flock in, vakils are engaged and there is a regular struggle before the Collector among these various applicants to secure the appointment. I myself have received handsome fees to appear for applicants for *adhikarships*; and I have appeared before Collectors and, among them, before the Hon'ble Mr. Francis. What does this point to? If they are so very poor, why should they prize this office so much and spend so much money over it? Ordinarily the village munsif is the richest man in the village and he thinks that he is putting an additional feather to his cap when he secures the village munsifship. The Hon'ble Mr. Kesava Pillai referred to the case of village officers having to dance attendance on tahsildars. I would answer and say it is only the doctrine of *karma* working itself out. The village officer assumes the god, seems to nod and shake the spheres in his own village. If he wants to do the boss in his village and wants villagers to kowtow to him, he must do the same to his gods, that is, the tahsildar and other superior officers.

"Again, do the Honourable Members who would give the village officers a lakh and half by way of travelling allowance really think that this amount would go into their hands? If so, they have not counted upon the taluk clerk. I know that district board members and taluk board members, persons who are much better able to take care of themselves than village officers, have very often to share their travelling allowance with taluk officers. I know of concrete instances and hence I mention it. In all probability another class of people would reap the benefit of the resolution if passed. I would therefore express my dissent from the several speakers who have gone before me."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I am sorry that by the strength of his speech the Hon'ble Mr Ramachandra Rao has provoked the remark from the Hon'ble Sir Harold Stuart that he has no sympathy with this resolution in the least, thereby making the position of village officers somewhat difficult, not only now, but for some time to come. It seems to me, Sir, that this question is sure to crop up year after year and this agitation which has begun on behalf of these village officers will grow in volume.

"It cannot be denied that there is some truth in the observation that several village officers covet these posts and work for them and pay for them and the real emoluments attached to the office, legal and illegal, are many. Yet there are side arguments and do not affect the real point at issue. It cannot be said that these general observations apply to the village officers that we are dealing with. It seems to me unnecessary for the purposes of this discussion to deal at any great length with the question of village munsifs, talaiyaris, etc., because, so far as I understand, there seems to be no reason why these officers should be called away from the village by the deputy collector, and no expenditure would have to be incurred by them, or in any case it would be a negligible quantity, if the administration were carried on on proper lines.

"I shall therefore confine my remarks to the question as to whether karnams, especially when they are called upon to stay at head-quarters for twenty or thirty days upon *jamabandi* work or other work, are entitled to any allowance in the shape of batta or travelling allowance for the period they stay away from their villages. The last argument of Sir Harold Stuart is that in these matters it is not the question of justice but the question of the practical expediency which is important. That has had considerable force in my mind, namely, the argument that what this Council has to consider is whether the money which is proposed to be spent in the shape of batta might not be utilized upon productive expenditure. That is another point. It seems to me, Sir, that there is such a thing as pursuing an argument too far. At any rate if the justice of the claims of these officers is so great that it would be wrong to resist the request of these officers for some allowance, I do not think that we can allow this argument to have any very great effect upon us in the final solution of this problem. If the Government have been able to increase expenditure

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by 22 lakhs in the period of four years upon Land Revenue, it seems difficult to resist the request of the village officers for 1½ lakhs, especially if they really deserve it.

"The real point is whether, when their emoluments were fixed, this question that they were expected to stay away from their villages for thirty days was taken into consideration and, if it had been taken into consideration at one time, whether circumstances since then had not changed and whether we ought not to make a small addition to their emoluments in the shape of travelling allowance. One point made by the Hon'ble Sir Harold Stuart was that it had been the duty of village officers ever since the permanent settlement to attend head-quarters and it was not a new function that they had to discharge. There are two points to be considered. Firstly, the emoluments of these officers until very recently consisted of land and the actual benefit which these officers derived from the possession of the land was so great that the income covered not only their maintenance charges but also covered the expenditure which they had to incur when they travelled abroad. But these lands have been enfranchised and in many cases have passed out of the families of these officers. In the case of a few they have remained but in the case of many other officers they have passed out of their hands and the emoluments which have been substituted are considerably less. Therefore, that argument has no force at all. The second argument that I would urge is this. The accounts they are asked to keep have multiplied greatly in the past few years. The accounts have become very complicated and they are asked to stay longer than in the old days when accounts were comparatively simpler. Therefore, from this point of view, they will be entitled to some allowance.

"A further point is this: we cannot, as reasonable people, oppose any increase in their emoluments, which are exceptionally low, only on the ground that they are not full-time servants. On no other ground can we prevent them from asking for more. We have to resist their request for increased emoluments because they are not full-time officers; but when these officers have to attend for twenty or thirty days at the taluk office for *jamabandi*, for this period I think that they become full time servants, because they are not able to carry on their general vocation in their villages. The amount that would suffice for their support in their villages would not be enough for them when they go out. Therefore, there is ample justification for asking for some amount for the period during which they have to spend money, for they are practically full-time officers during this period.

"I have not urged other administrative grounds. I think that, in the case of each village, the tahsildar or divisional officer may be asked to state what would be the minimum period during which the attendance of the karnam would be necessary at head-quarters and, having regard to the number of days they would have to stay, a permanent travelling allowance might be fixed in reference to this period. The officers responsible for their detention would not then detain them for a period longer than would be necessary at the Huzur office. That would be a very good check upon the vagaries of subordinate officers of the Government. For these reasons, notwithstanding the possibility that we should be increasing our expenditure, I think that we should make this concession. It is the minimum concession and will be the maximum concession possible for some time to come. I hope this will be considered by the Government before a larger claim is made upon them."

At this stage the Council adjourned for a short interval and re-assembled at 2-45 P.M.

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"When I rise to support this resolution, any consideration that I belong to the orthodox section or non-orthodox section does not operate on my mind; it is only the justice of the case that operates and of this I shall try my best to convince the Council on behalf of the numerous public servants who are at the bottom most step of the ladder of the public service. You are aware that the Hon'ble Mr. Butterworth has expressed in the opening portion of his speech a sort of lip sympathy, but he was not able to extend

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that sympathy practically towards these low-paid, hard-working men, who are working to the entire satisfaction of the head of the department; and it is more surprising to hear the Hon'ble Sir Harold Stuart announce that he is not going to extend his practical sympathy towards these servants. It is all the more surprising to meet with opposition from one of the non-official members and his arguments are stranger than the arguments of the official members themselves. This discussion has reminded me that the Government were pleased to enhance recently the rate of travelling allowance of well-paid Sub-Collectors and Assistant Collectors. Perhaps one of the reasons was that the Government, in the words of the Hon'ble Sir Harold Stuart, were able to hear of the hardships of those servants. It may be said of them that, whether they be in camp or head-quarters, it makes little or no difference to them, because they can command all sorts of convenience. In spite of that they were enabled to get enhanced batta; but the Government are unable at this moment to extend a similar kind of sympathy towards these loyal and numerically strong servants.

"One of the considerations that prevails with the Government is the enormous expenditure which will be entailed if any sympathy is to be extended towards them. But considerations of that sort should never prevail with them. They must see whether the claim on their behalf is really just and reasonable. If they are convinced of the justice of the case, the Government should try their best to find means to satisfy them.

"One of the reasons stated by the Hon'ble Mr. Raman Menon was that there were a good many applicants in individual instances for the office of village headman. Here we are not concerned with the question of supply and demand. In public service we must take into consideration what is the proper scale of salaries and the scale of salaries should never be guided by the question of supply and demand. If we take into consideration the numerous applications that pour into the High Court for the appointment of district munsifs, shall we be justified in lowering the pay which the district munsif starts with? One of the arguments suggested by the Hon'ble Mr. Butterworth was that these were not full-time servants. This argument should not weigh with the Government in considering the question of batta and travelling allowance though the argument may well be applied in considering the scale of salaries.

"It was said that the whole thing was not workable and that on account of their fault or negligence of duty these officers would draw more travelling allowance than would be justly due to them. Even then I say that with good and able administrative organizations such things can be well checked and avoided. All the travelling allowance bills should be countersigned by the tahsildar and the tahsildar should be given discretion to allow or not to allow the claim if a bill is drawn unjustly or unreasonably.

"One of the reasons why I press this resolution on the attention of the Council is that it will not only give pecuniary relief to low-paid karnams and village officers, but it will also have a deterrent effect upon tahsildars in summoning village officers off and on. Now they have not got any fixed rule. If really public money is to be paid for every public call, the tahsildars are sure to exercise their discretion well and will summon village officers only in cases where their attendance is desirable and necessary in the true interests of the public service. The broad remark passed by the Hon'ble Sir Harold Stuart has really a disheartening effect upon the karnams who are now waiting for a sympathetic consideration of the question of their pay. We can judge with what eagerness they are awaiting the result of this resolution from the telegrams we have received this morning.

"The Hon'ble Sir Harold Stuart asked the Zamindar representative whether he could quote any instances in which he was paying batta to village officers. In reply to that I wish to state that village officers are not generally summoned by zamindars; and even if summoned, village officers will evade answering the call. But in this respect I want to put in one experience of mine, not as a zamindar, but as an ordinary man of the middle class. Even full-paid servants when sent as messengers

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do receive from their masters full batta if they remain out of the station a full day. This statement can be verified if due inquiry is made on the matter. I think reliable evidence will come forward to substantiate my statement.

"In opposing the resolution the Hon'ble Mr. Raman Menon has brought forward a very sorry individual experience of his own regarding taluk board members and payment of travelling allowance. I am sorry he has made reference to that subject. It may be his individual experience in an individual case. But such individual cases ought not to be brought forward as matters of a general nature to convince the Council. With these words I support this resolution."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"The Hon'ble Sir Harold Stuart has said that he could not possibly sympathize with, not show even a particle of sympathy with, the object of this resolution. I really feel that the village officers do deserve at the hands of the Government much better treatment than what has been manifested during the course of this discussion by the responsible officers of the Government. They are hard-worked and are gradually becoming a more and more efficient class of public officers, a very important set of public officers. It may be that the cost of the village establishment according to the Hon'ble Sir Harold Stuart is higher in this Presidency than perhaps in some of the other presidencies. It is due in my opinion in absolutely no way to the very satisfactory condition in which the village establishment has been placed in this Presidency. It might be due to many reasons; it might be due perhaps to the large number of small landholders in this Presidency and the consequent necessity for smaller Government villages; or it might be due to many other causes. But I am not inclined to think that it is absolutely just to say that, because the village establishment costs in this Presidency something more than it does in the other presidencies, the remuneration is really sufficient and they should be denied the barest justice that has been asked for in this resolution.

"It has been made clear that an improvement in the scale of salaries for this class of officers has not been considered, because it entails a very substantial increase of expenditure. But so far as the request contained in this resolution is concerned, I do believe that it is a modest one and that in the interest of that class of people—in order to infuse greater confidence among them and to enable them to maintain greater self-respect so as to prevent them from going into bad ways—it is absolutely necessary from the points of view of justice and expediency to encourage them a little more than what the Government have been pleased to do till now.

"As regards the observation made by the Hon'ble Mr. Raman Menon of the West Coast, I think it shows that a large number of people aspire for this place in spite of the very small inducements it gives. It shows that in this Presidency there is a larger number of educated middle class people who for want of other employment run after these small offices. At almost every place in the Presidency for want of other kinds of employment and for want of other profitable directions of activity, this sort of office is resorted to and it is no blame to any class of people and it does not take away from the force of the argument that they are really much worse off than they should be. With these few remarks I commend this resolution to the acceptance of the Council."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"I wish to make one remark especially after the Hon'ble Mr. Raman Menon has opposed the resolution. He spoke on behalf of the village *adhikaris* who correspond to munsifs on the East Coast. Perhaps those munsifs do not attend the taluk cutcherry as often as the karnam does. I think that in this discussion village munsifs, vettis and taliyaris should be left out. If the Government will see their way to giving travelling allowance to karnams, there being only 14,000 men, and assuming that they will attend the taluk cutcherry for twenty days in a year and that they will spend six annas a day or Rs. 7½ a month, the cost will come to about Rs. 1,05,000. I think it is a modest proposal and I hope the Government will see their way to accept it."

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(Mr. A. S. Krishna Rao.)

The Hon'ble Mr. A. S. KRISHNA RAO:— "Several of my Honourable colleagues have already replied to the criticisms urged against this resolution by the Hon'ble Mr. Butterworth, the Hon'ble Sir Harold Stuart and the Hon'ble Mr. Raman Menon. I wish therefore to be as brief as possible in my reply to the various observations made. It caused me considerable surprise when I found my Honourable friend Mr. Raman Menon making somewhat sweeping remarks, without stating clearly that they applied only in the case of some *adhikaris* in Malabar who came within his personal knowledge. His remarks were very general and an impression might have been left in the minds of some Honourable Members that probably similar circumstances prevail in other districts. I speak not only for the districts with which I am acquainted, but also on behalf of other districts regarding which I have received information from my other Honourable friends present here, that these remarks cannot, in the form in which they are put, be accepted in regard to those districts. We cannot from a consideration of a few cases arrive at a general conclusion and try to draw an inference to the effect that these village officers are rich and that, even if an increase is given either in the matter of pay or of allowance, they will not be benefited by it. I am also surprised to find that even in the case of taluk board members a similar practice prevails in Malabar. If it is a general practice, I am sorry to hear of such a practice It may not be possible for any such thing being done when due safeguards have been imposed and the taluk board president or district board president exercises due check over the travelling allowance bills which are made payable at certain local treasuries or sub treasuries. Under these circumstances to say generally that they may not obtain the benefit of it is, I have no doubt in saying, a sweeping assertion which cannot be easily justified.

"Then the most important objections raised in regard to this resolution by the Hon'ble Sir Harold Stuart have to be replied to as briefly as possible. It is pointed out that he is not in a position to express any sympathy with the resolution, because for several generations these village officers have been attending these taluk offices without claiming any travelling allowance and because this claim for travelling allowance has not been seriously urged by them. I do not think that any comparison can be drawn by taking into consideration the circumstances which prevailed several generations ago. These karnams, for example, whose position was clearly defined in the Regulations from 1802 downwards had very important duties to discharge even from that time onwards. They were then in possession of certain inalienable inams and they had the benefit of enjoying all the produce derived therefrom. They also had several *manals* and they could also obtain the services of village servants free of charge. Do those circumstances exist now? We find in several villages that even if on account of old traditions some village officers try to exact some work from the village barber or the village washerman he, taking advantage of the change in times, sets at naught all the commands of the village officers and they are also obliged like every one else to pay for the services rendered by other village servants. As I have already stated, when once it has been made possible for them to alienate their inams, these karnams, who are certainly poor, are not able to maintain themselves with the salaries given to them, have been forced to sell their inams and often depend upon the salaries given to them. That is a circumstance which has to be taken into consideration before the suggestion is accepted. If we take this into consideration it is clear that the circumstances have considerably changed from those old days when karnams were possibly without murmur doing their duty. They formerly had certain perquisites and inams, services were rendered them gratis, the prices of foodstuffs were not as high then as at present, and they were able to live more comfortably then than at present. Therefore, those considerations need not prevent the Government from extending to them that sympathy which I trust they richly deserve.

"Another remark that has been made is that they have not claimed travelling allowance. Some karnams' associations, I believe, sent up memorials to the Government very recently, pointing out the anomalous position which they have been occupying and pointing out also that nothing has been done to improve their condition.

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Some telegrams have been referred to by two of my Honourable friends and those telegrams not only pray for the acceptance of this resolution but also say 'memorial follows'. Therefore, it is clear that these persons who are interested in the matter have been feeling it hard for several years and that they have been trying to take advantage of every opportunity to improve their condition

"Another objection pointed out by the Hon'ble Sir Harold Stuart was that, within the last four years, extra cost had been incurred on the revision of village establishment and more was spent in this province than in other provinces. It is true that there has been some increased expenditure incurred on that account, but the question for consideration is whether, notwithstanding the increase, the pay now given to them is adequate or sufficient. We find that notwithstanding the increase that has been given, so far as karnams are concerned, most of them are on a pay of eight rupees, which is possibly equal to that of peons, and very few of them are on ten rupees, fewer on twelve rupees and much fewer on fifteen rupees. Coming to village munsifs we find similarly that their pay ranges from two rupees in one case—there is only one case—to Rs. 15 where there are very few, five on Rs. 20, and two on Rs. 25. The increased cost that has been incurred cannot be a ground for rejecting their claims for travelling allowance.

"Coming to the financial aspect of the question, it is pointed out that for granting travelling allowance to karnams, the amount would come to 1½ lakhs, which is a reasonable amount if the figures suggested by the Board of Revenue in 1904 were adopted; but the Hon'ble Mr. Butterworth was good enough to inform us that thirty days were taken as the period during which karnams were detained from their villages and that by the simplification of *jamabandi* accounts, that figure might be reduced to twenty days. Then the travelling allowance to the karnams would come only to one lakh of rupees. After the case of karnams is disposed of, comes the case of the other village officers who are not necessarily required to attend the taluk office for any long period. That amount may come to eighty thousand rupees.

"Again it is said that they receive perquisites and that it is not necessary to show them this concession. It is in the recollection of every one that times have changed and that ryots themselves have grown more intelligent and that they are not in the habit of hanging upon karnams as they were in times of old when they did not know how to read or write a petition. It is not possible for karnams to exact perquisites now as they were doing in former days

"Then the Hon'ble Mr. Butterworth told us that the detention of karnams at head-quarters was often due to their neglect. If by his own negligence the karnam is obliged to go to the taluk head-quarters, I for one do not wish to suggest that he should be paid any travelling allowance. An officer is expected to exercise check over travelling allowance bills. If there are cases where karnams go of their own accord or owing to their negligence, their bills must be disallowed.

"Then again it was pointed out by the Hon'ble Mr. Butterworth that the strongest objection is the work of auditing the bills which would entail additional establishment, considerable trouble and cost. I submit that it need not be such a stupendous task as it is supposed to be, because they are not required to be more than twenty days a year at head-quarters. We have 180 tahsildars and 150 deputy tahsildars distributed over the whole Presidency and it is not such a mighty task as it is supposed to be. Even assuming that it does entail additional work and establishment, I submit that in the interest of fairness and justice to the whole body of karnams that work need not be grudged and the taluk establishment need not be spared that trouble. That cannot be a reason for withdrawing from them this privilege.

"One other point deserves consideration. Nobody would say that all these officers are honest or that everybody is dishonest. If one is honest, he must be properly rewarded. If he is not honest, opportunity should not be given to him to collect *mamuls* and make collections for *jamabandi*. Considered from every standpoint if a village officer is obliged to leave his village and go to other places he must not be forced to live at the expense of others."

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(Mr. Butterworth; Mr. Kesava Pillai.)

The Hon'ble Mr. A. BUTTERWORTH:—"When I said at the beginning of my previous speech that I had sympathy with the village officers I must not be understood to mean that I had sympathy for the resolution put forward. I consider the village officers a worthy body of persons and everybody who has had experience no doubt will regard them as such on the whole; but it does not follow that every demand they make should be treated with lenity at the expense of the general tax-payer. I hope too that no one will go away with the impression that I foolishly attributed dishonesty to the mass of this body of very respectable Government servants. Not at all. I simply quoted certain observations that were made by Mr. Tyagarnya Chettiyar in order to show that there was a divergence of opinion among the non-official members and that there were sources of income available to village servants besides their pay. Certainly the Government do not recognize any illicit practices on the part of village officers but it is vain to shut one's eyes to the fact that village offices are still in considerable demand. Village officers were originally given service inams and, though these are no longer inams in the old sense, the lands are still often held on favourable terms. The karnams have certain legitimate jobs for which they get money, such as writing petitions. They get the prestige which still attaches to the office of karnam and headman. In addition to that, there are no doubt a number of *mamul* tips. We need not necessarily assume that these involve any particular dishonesty on the part of the giver or the recipient. They are possibly illegal under the Act of 1895, and certainly they are not recognized by the Government. Whether some of them might not be recognized without any disadvantage to the community is another matter. It might facilitate work in some directions if karnams were allowed to receive recognized tips in regard to certain portions of their work. That is a different matter. The point is that by giving batta to these officers the Government would certainly not reduce in any way at all the *mamul* tips, or whatever you are pleased to call them, which the villagers cheerfully pay as a recognized due to the karnams.

"It is quite reasonable, it seems to me, to recognize that travelling forms part of the duty of certain officers and to give no special emolument on account of such travelling. This was recognized only a few years ago in the case of revenue inspectors and, as the Hon'ble Sir Harold Stuart pointed out, it is still recognized in the case of the enormous body of police. I do not know whether the Honourable Members who are now in favour of batta and travelling allowance to village officers would be prepared to extend that concession to police constables, a force of 30,000 men. Presumably they would not, for they would be staggered at the sight of the figures which would have to be inserted in the budget.

"The Hon'ble Mr. Raman Menon has testified to the keenness of the competition for village offices which still exists and it is within the knowledge of every revenue officer in the Council Chamber that there is strong competition. Why should the Government go out of their way and burden the tax-payer in order to secure the services of men who are ready to come in on the present rates of pay and impose that additional burden in a most objectionable form, that is to say, in the form of travelling allowance in regard to which you will have to pay considerable sums for the audit and preparation of bills, so that only a portion of the amount will go to the persons intended to be benefited by it? Because these bills have to be prepared and a check exercised, it does not imply that the majority of village officers are dishonest and would claim more than they could justly claim. That is no more the case than that the existence of the audit department throws any doubt upon the general honesty of revenue officials. These are precautions that have to be adopted against occasional fraud in all departments.

"The main view of the Government is that these village officers are not whole-time servants and are paid for performing certain duties and, if we can get these men to perform these duties efficiently at certain prices, there is no apparent reason whatever why we should give them more than what they ask for at the expense of the general tax-payer."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"May I ask for your permission to correct a mistaken impression?"

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(The Vice-President; Mr. Keshava Pillai; Mr. Narasimha Ayyar; Mr. Sivaswami Ayyar.)

The Hon'ble the VICE-PRESIDENT:—"Yes."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"The social position of karnams is far superior to the social position of the class from which constables are drafted."

The resolution was put and lost, 14 voting for and 25 against it.

The Hon'ble Rao Bahadur P. Kesava Pillai called for a poll which was taken with the following result:—

For	*Against*
The Hon'ble Rao Bahadur V. K. Ramanuja Acheryar.	The Hon'ble Sir Harold Stuart.
" Rao Bahadur M. Ramachandra Rao.	" Mr. W. O. Horne.
" Rao Bahadur P. Kesava Pillai.	" Mr. A. Butterworth.
" Mr. K. Rama Ayyangar.	" Mr. R. C. C. Carr.
" Mr. V. S. Srinivasa Sastri.	" Mr. L. E. Buckley.
" Mr. C. V. S. Narasimha Raju.	" Mr. H. F. W. Gillman.
" K. R. V. Krishna Rao.	" Diwan Bahadur L. D. Swamikannu Pillai.
" Rao Bahadur A. Subbarayalu Reddiyar.	" Mr. C. R. M. Schmidt.
" Mr. V. Kunhiraman Nayanar.	" Mr. N. S. Brodie.
" Rao Bahadur B. Narasimhaswara Sarma.	" Mr. T. Richmond.
" Mr. A. S. Krishna Rao.	" Mr. R. M. Savage.
" Mr. B. V. Narasimha Ayyar.	" Mr. K. P. Raman Menon.
" Shifa-ul-Mulk T. Zain-ul-abidin Sahib.	" Dr. T. M. Nayar.
" Mr. K. Chidamberanatha Mudaliyar.	" Sir Francis Spring.
	" Mr. J. H. Stone.
	" Mr. E. F. Barber.
	" Sir Hugh Fraser.
	" Khan Bahadur Haji Ismail Sait.
	" Mr. A. Muirhead, C.I.E.
	" Mr. C. D. J. Carmichael.
	" Mr. S. B. Murray.
	" Colonel W. M. Ellis.
	" Mr. F. H. M. Corbet.
	" Mr. P. S. Sivaswami Ayyar.
	" Surgeon-General W. B. Bannerman.

TRAVELLING ALLOWANCE TO VILLAGE OFFICERS.

The Hon'ble the VICE-PRESIDENT:—"Resolution No. VII will now fall to the ground."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"As it is the same resolution as the last except with regard to the amount mentioned, I withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the following resolution was withdrawn:—

"VII. This Council recommends that the Governor in Council be pleased to increase the provision under 3-E, Land Revenue, by a sum of Rs. 1,00,000 for payment of travelling allowance and batta to all village officers whenever they are required to go out of their villages on public or official business and that the increase be met by a corresponding reduction to that extent under 45-B. Civil Works."

6. Stamps.

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I beg to introduce the head 6. STAMPS. I do not think it is necessary to explain anything; it is sufficiently clear."

5 & 7. Excise.

The Hon'ble Mr. P. S SIVASWAMI AYYAR:—"I introduce heads 5 & 7. EXCISE."

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(Mr. Sivaswami Ayyar; Mr. Butterworth, Mr. Kunhiraman Nayanar; Mr. Narasimha Raju.)

10. Assessed Taxes.

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I introduce the head 10. ASSESSED TAXES."

IX & 11. Forest.

The Hon'ble Mr. A. BUTTERWORTH:—"I introduce the head FOREST."

X & 12. Registration.

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I introduce X & 12. REGISTRATION."

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"In discussing the Financial Statement last year the Hon'ble Mr. Sivaswami Ayyar said that the question of raising the pay of the clerks in the Registration department was under consideration. May I know whether it is the intention of the Government to increase the pay of the clerks in the department?"

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"The matter is now under correspondence. We have come to certain conclusions."

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"May I ask what conclusions?"

The Hon'ble Mr P. S. SIVASWAMI AYYAR:—"The question is under correspondence with the sanctioning authorities."

REDUCTION OF SEARCH-FEES IN THE REGISTRATION OFFICES.

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"The resolution that I have the honour to move runs as follows:—

'VIII. This Council recommends that the Governor in Council be pleased to reduce the income under X-B. Registration—Search-fees, from 1·89 to ·95 by reducing the scale of search-fees by one-half and that a corresponding reduction be made in 45. Civil Works.'

"Sir, the resolution which I have the honour to move proposes to give relief to the poor and indebted classes of the province. The Government asked the Inspector-General of Registration in March 1910 whether it was possible to effect any reduction in search-fees. The Inspector-General of Registration reported both in 1910 and 1911 that it was not possible to effect any reductions in those years and the matter might be considered in the following years. The Inspector-General in his letter of 30th November 1912 stated that no reduction should be effected in search-fees 'at all events for the present' While admitting that there was an upward tendency in the revenue, he mentioned that there were schemes for the improvement of the department and for the promotion of the convenience of the public which involved considerable expenditure. The matter seems to have been dropped at that stage in the year 1912. A whole year has elapsed and I don't think the Inspector-General has as yet proposed any change for the improvement of the department, except the grading of sub-registrars in 1913–1914, which is responsible for an increase in the cost of the department by ·22 lakh, and the scheme for the appointment of the assistant registrar of joint stock companies with an establishment which costs ·15 lakh. There is provision in the budget for an increase of some sub-registrars and the estimated increase of cost for 1914–1915 over the revised estimate for 1913–1914 in this particular is ·11 lakh. The total increase of cost is ·48 lakh. But no additional facilities for the convenience of the public have been offered by the department since 1912. The revenue under this minor head of search-fees has been steadily growing. In 1910 it was Rs. 1,48,291, in 1911 Rs. 1,60,962, in 1912 Rs. 1,80,791 and the budget estimate in 1913–1914 and 1914–1915 is Rs. 1,89,000. In the administration report of the department for 1912 it was remarked that 'the departmental revenue increased from 19·89 to 22·21 lakhs and the expenditure fell from 13·43 lakhs to 13·30 lakhs' and that the surplus of 8·94 lakhs on these figures is the highest recorded, and now we

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find that the estimated net gain under the Registration department for 1914–1915 according to the budget estimate is Rs. 12·54 lakhs and the growth of revenue in 1914–1915 is ·80 according to the Revised Financial Statement. When the department is working with such profits considerations of the sort suggested by the Inspector-General of Registration in his letter above referred to should not prevail with the Government in the consideration of the present resolution.

"In the year 1909 when the scale of fees for the registration of documents, etc., was revised and reduced, no reduction was effected in the scale of search-fees.

"Most of the applications for the search-fees are made by the borrower and any reduction made will be a great boon to the poorer classes. According to the existing rules one scale of fees is levied for particular searches and twice those fees are levied for a general search regarding any particular property. If the rates are reduced by one-half there will be only a probable fall of nearly Rs. ·94 in the revenue but I expect there will certainly be an increase in the number of applications which will surely bring additional revenue to Government under this head. Additional facilities offered to the public by reducing the scale of fees will certainly be availed of.

"This change will greatly help in reducing the number of frauds that are being committed in transactions, such as mortgage, etc., regarding immovable property and this would certainly increase facilities for the investigation of titles and so on. A borrower who can produce a non-incumbrance certificate at a cheaper cost will be able to get better credit. The heavy rates of fees now levied are deterring many in obtaining copies of documents and also the necessary certificates regarding the incumbrances on their properties and are greatly retarding the carrying out of business such as sale, mortgage, etc., of immovable property. In this connection I wish to bring to the notice of the Government the charges which a judgment debtor incurs in producing incumbrance certificates regarding the several items of immovable property sought to be sold by court auction and the said charges form one of the heavy items in the costs of execution proceedings especially when the properties for sale are situated in very many villages or the items to be sold are different though situated in the same village. I don't think it can be asserted on behalf of the Government that the people are not feeling the pressure of heavy search-fees they have now to pay. In considering this resolution which is only a specific suggestion for the relief of the indebted class the main considerations for the Government shall be that the scale of fees for the registration of documents, etc., were revised and reduced in 1909 while the search-fees have not been revised and reduced as yet and that the Inspector-General did not state at any time that the scale of search-fees was not heavy. With these remarks I commend this resolution for the acceptance of the Council."

The Hon'ble the VICE-PRESIDENT :—" Before the Council proceeds further, I wish to read a letter which His Excellency the President has asked me to read to the Council. He writes :—

'GOVERNMENT HOUSE, MADRAS,
13th March 1914.

'My dear Sir JOHN,

'I write to express to you, on whom falls a double load, to Mr. Sivaswami Ayyar and Sir Harold Stuart and to the Members of the Legislative Council, my great disappointment at being thus disabled from being in my place today.

'You will, I am sure, believe that I say this from no apprehension whatever that the proceedings of our Council will fail to maintain their usual high level of excellence, but because I deeply regret being unable to bear my part in the important labours of my colleagues.

'Yours sincerely,
PENTLAND.'

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(The Vice-President; Mr. Sivaswami Ayyar; Mr. Narasimha Ayyar; Mr. Schmidt.)

"I need only add that I am sure every Honourable Member of the Council would wish to express his sympathy, his keen sympathy and great regret at the occasion which should have necessitated the writing of this letter."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"This question of the reduction of the scale of fees for searches has engaged the attention of the Government from time to time. In 1910, the Government ordered the Inspector-General of Registration to consider every year the feasibility of reducing the scale of fees. Year after year the Inspector-General considers the question and makes a report to the Government as to whether, in his opinion, the scale of fees can be reduced or not. He last reported to Government in December 1913 and his opinion was that it would be rather inopportune to consider the question of reducing the scale of fees considering that there are several proposals now pending, which involve very heavy expenditure, for the reorganization of the clerical establishment and for various other purposes such as the improvement of facilities for registration, preservation of registration records and other matters. That is the opinion which he arrived at and Government are inclined to agree in it. This scale of fees has been in force for a large number of years, nearly 40, and for applications for searches of single documents or single entries it has been one rupee for the first year and four annas for every other year. With regard to searches for the purpose of obtaining encumbrance certificates, the fee has been two rupees for the first year and eight annas for every subsequent year. It does not seem to have affected the number of applications for searches; for, you will find in Madras that the number of applications for searches is as high as 17,280 and very much higher than the number in any other province. It must also be remembered that the fee that is fixed represents not merely the actual labour of making the searches, onerous as this has become with the growth of the department, but it also represents the cost of maintaining an elaborate index and machinery for checking and ensuring its accuracy and all things necessary for ensuring against decay and destruction of records and so on. Considering the amount of labour and the amount of responsibility that is involved in making these searches, one would not think that the scale of fees, namely, two rupees for the first year and eight annas for each of the subsequent years is excessive. However, as I have said, the Government are willing to consider this question of the possibility of reducing the scale of search fees after referring the matter to the Inspector-General. We consider the proposal to be premature because of the pendency of the various proposals, to some of which allusion has been made in the earlier part of the day and which may take effect possibly during the year. It is not possible to accept the resolution now."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"After what has fallen from the Hon'ble Mr. Sivaswami Ayyar it is unnecessary to push this resolution perhaps to a division; but a few facts might be brought to the notice of the Government to show that at any rate on the next opportunity when they consider the feasibility of reducing the scale of search fees they might do so. One point that I wish to draw the attention of the Government to is that it has been within my experience and within the experience probably of the members of the bar in the mufassal to meet with persons who are small landholders who want to purchase small plots of land or encumber them and they consult lawyers as to encumbrances and the sort of title they get. Not infrequently lawyers suggest that they should go and get certificates —it may be for 15 years. What does the cost come to? The fee will come to nine rupees. Not infrequently the consultation is *gratis*. In several cases it does happen that a man who goes without the search on account of its cost finds that something goes wrong and then the poor man who was rather in a doubt whether he should invest nine rupees in search fees finds that he loses a great deal of money by subsequent litigation. As some Honourable Member said, it may be that if you reduce the scale of fees a great many poor people would go in for encumbrance certificates and that tendency should be encouraged among the general population."

The Hon'ble Mr. C. R. M. SCHMIDT:—"One statement made by the Honourable mover of the resolution I should like to correct. He quoted from a letter of mine written in 1911 wherein I stated that various schemes for the improvement of the

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(Mr. Schmidt; Mr. Narasimheswara Sarma.)

department and the extension of facilities for registration had been submitted to Government. I understood him to say that since that date nothing has been done except to regrade sub-registrars. I have figures here and facts; they show that since 1912 eleven new offices have been opened at a cost of Rs. 13,632 per annum. The Government have also sanctioned with effect from April next the opening of twelve new sub-districts, four of which will relieve existing sub-offices where there are already sub-registrars The total cost of these proposals will come to nearly Rs. 11,000 per annum, so that it is not only, as the Honourable Member stated, the regrading of sub-registrars that has taken place.

"There have been other directions in which a large sum of money has been spent. I have not the figures by me, but it is a fact that since that letter was written every district in the Presidency has been supplied with a sub-registrar who relieves the district registrar of original registration work and enables him to travel more frequently and makes him more of a district officer than in the past.

"I should also like to point out that the table of fees vests the Inspector-General with the power of remitting any portion of the fees leviable when he finds that the exaction of the full fee is a hardship. So far as the exercise of that power is concerned, I can quote one example in which I remitted Rs. 83 out of Rs. 193. The department is ready to listen to and examine any cases which are considered to press hardly upon the registering public."

The Hon'ble Rao Bahadur M. NARASIMHESWARA SARMA :—"This question seems to have been under the consideration of the Government for a very long time and nothing seems to have been done. Therefore, I should like to make a few remarks. This matter has been pressed upon the attention of the Government by Honourable Members on this side from time to time; and I remember it was so done under the old Councils Act. I would deprecate any discussion with regard to the finances of the Registration department from two standpoints from which it is generally looked at I would not ask that this fee should be reduced, because the Registration department finds for the general taxpayer a surplus of Rs. 10 lakhs in the present year. At the same time, I would deprecate also the Government looking at it from the other standpoint, namely, that because additional expenditure may have to be incurred this year or in future on the Registration department therefore any well conceived reform which would lighten the taxation of the people should not be taken in hand. Some one pointed out that this reform, if reform it is to be, has been put off or is being put off, because other expensive reforms are on hand or are likely to be taken in hand. There is ample margin; for, as the discussion on the Hon'ble Mr Ramaneja Acheryar's resolution at the last Council meeting shows, the object of the legislature of the Government of India in imposing this taxation was not to raise unduly large sums but sums sufficient to meet the establishment cost. I shall not push that matter further.

"The only standpoint from which this should be looked at is whether these fees are really burdensome to a majority of the people who labour under that imposition. I must add my testimony to that of the Hon'ble Mr. Narasimha Ayyar and the Hon'ble Mr. Narasimha Raju that in a majority of cases the taxation is found very heavy and oppressive. During my practice at the bar in Vizagapatam I had various instances which came under my notice that in petty matters where the property that had to be sold did not exceed Rs. 100 or 200 the creditors found it impossible to recover the money except by sales and by paying Rs. 10 to 15 in the shape of fees for encumbrance certificates. This taxation is high from the point of view of the creditor and the debtor, more from the point of view of the latter than the former. A debtor who is unable to pay Rs. 100 will have to pay Rs. 110 or Rs. 107½, because Rs. 7½ will have to be paid to the Registration department. It is not optional, because in the case of every property that has to be sold by the court an encumbrance certificate will have to be produced by the decree-holder where the decree amount exceeds Rs. 500. It is found to press heavily in many cases I do not ask for reduction wholesale under all circumstances, but the rules should be so revised as to make it possible that taxation could be proportionate to the value of the property for which the certificate has to be obtained.

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I thought of suggesting to Government to take up the question and view it from that standpoint and do something for those smaller ryots who are not able to pay their debts."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"This resolution requires that the amount should be reduced by one half. The search fees now amount to Rs. 1·89 lakhs, so that by the adoption of this resolution the Government may get Rs. 95,000 loss. I find also that while the revenue of the department is 24·30 lakhs the expenditure is 12 74 lakhs. There is, therefore, a margin of nearly 11 lakhs."

The Hon'ble Sir HAROLD STUART:—"That is not the complete expenditure; that is only the expenditure which is debited to this head."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"What is the estimated expenditure on buildings?"

The Hon'ble Sir HAROLD STUART:—"That we can tell you."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"The search fees are felt burdensome by those people who take small loans and by people who take encumbrance certificates for 12 to 20 years. I therefore hope that the Government will be able to reduce the scale of fees."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"I believe from experience that the present scale of fees does really work hardship in a very large number of small transactions which we generally have in this Presidency. Though for a particular year the fee may be eight annas, it is almost always taken for a period of 12 years.

"It comes on an average to between seven and eight rupees It is for each and every small transaction and it cannot but be conceded that it is rather a very heavy amount especially looking to the smallness of the generality of the transactions. I believe it has to be looked at not only from the revenue point of view but from other aspects, while the very decrease in the scale of fees might, for aught I know, bring in a larger income as in the case of the penny postage. I for one am quite confident that if the scale of fees were reduced the people who now resort to it as a matter of compulsion will resort to it more largely and more freely than they do now. It will not only be a financial success but it will do something more substantial from the point of view of the development of the moral character of the people. What I mean by it is that if for even small transactions we make it easy for them to take out encumbrance certificates the tendency to make false statements in regard to encumbrances cannot but diminish to a very large extent. It will thus help to develop the character of the people. It must certainly bring financial success also. With these remarks I wish to commend this resolution very earnestly to the acceptance of the Government and the Council."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to say one word with reference to what fell from the Hon'ble Mr. Chidambaranatha Mudaliyar. There is no doubt that, if search fees are reduced, there might be some temporary loss of revenue just for a year or two I rather think that in the long run a reduction of search fees is likely to induce people to resort more and more to registration offices for verification of title than at the present time. I should, therefore, think that under these circumstances it is worth while considering whether a case has been made out for a reduction of search fees and whether any reduction would necessarily involve any loss of revenue. If by experience it is found that the reduction does not entail loss of revenue but that more people resort to registration offices for verification of titles, that is certainly a matter which needs consideration It has been stated more than once both by the Government of India and this Government that, so far as the registration department is concerned, it is not one of the aims of the department to make any profit. It is a department which is intended to maintain a record of rights and sales and a record of monetary transactions of the people. The whole question was gone into two years ago when a number of district registrar's appointments was abolished. The Hon'ble Mr. Schmidt gave me a lot of figures

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from which it was seen that there was still a margin of profit. There is a case for examination and if the lowest class of fees can be still further reduced it will be a great convenience to the people. As the Hon'ble Mr. Chidambaranatha Mudaliyar pointed out, the lowest fee now paid is Rs. 7½ for 12 years. That is certainly very heavy and presses hard on smaller transactions in which certificates are required. At present all transactions up to Rs 500 do not require certificates but that is not the lowest margin which should be insisted on."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU :—"I wish to offer some remarks and say that I am not inclined to withdraw the resolution after hearing the Hon'ble Mr. Sivaswami Ayyar and the Hon'ble Mr. Schmidt. I mentioned in the beginning that the matter was under the consideration of the Government till 1912 and that the matter has been dropped since then. No answer was given to this. One year has elapsed and I do not know if the Inspector-General of Registration has made a special report regarding this and whether the Government were pleased to pass any orders. The Hon'ble Mr. Sivaswami Ayyar said that we should also consider the labour which the clerical establishment would be put to in preparing searches and indexes. The annual cost of the establishment is roughly 4·40 lakhs and the department is bringing in a revenue of 24 lakhs. The search fees are bringing in 1 80 lakhs. I really do not know what proportion of the cost of establishment is to be set apart for the real work done by the establishment with regard to the search work. The work done by the establishment in this particular branch will be very little and the Government are drawing a very heavy revenue from this source.

"The Hon'ble Mr. Schmidt remarked that new registration offices were opened in 1912. The letter I referred to in my first remarks was written on the 30th November 1912. If at all new registration offices were opened, it must be previous to that and naturally I did not take credit for any work done by him previous to this letter. With regard to the sub-registry offices to be opened in the coming year I did mention that an amount of Rs. 11,000 was provided for in the Civil Budget Estimate and I took that into account in calculating the expenditure under the various heads proposed by which the work of the department is to be enlarged.

"As regards the relieving sub-registrars I find the following remark in the Financial Statement in paragraph 70 :—

'Since 1909–1910 allotments have been made annually for the employment of 'temporary sub-registrars for certain months in each year to work jointly with 'permanent sub-registrars in heavy offices, while most district registrars have been 'given the assistance of a permanent joint sub-registrar at head-quarters so as to give 'them more time for inspection and other duties.'

"From this remark it is clear that this appointment of relieving sub-registrars has been in vogue since 1910 and the Hon'ble Mr. Schmidt cannot take credit for this work, because it has been in vogue long before any suggestions were put forward by him in the Government order under reference, dated 6th December 1912 and long before his letter therein referred to was written.

"I brought forward this specific suggestion, as in the last meeting the Hon'ble Mr. Sivaswami Ayyar said that he would consider any specific suggestions if they were brought forward for consideration. He was not pleased even now to state definitely whether he would take up the consideration of this subject after a certain stage after looking to the development of other branches of the department. Therefore, I am not inclined to withdraw the resolution."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR :—"I only wish to add that when the question next comes up for examination, we shall be willing to bear in mind what dealing with it the remarks that have been made today in this Council."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU :—"Then I beg to withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

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(Mr. A. S. Krishna Rao; Mr. Sivaswami Ayyar; Sir Harold Stuart; Mr. Butterworth; Mr. Ramachandra Rao.)

INCREASED PAY TO CLERKS IN REGISTRATION DEPARTMENT.

The Hon'ble Mr. A. S. KRISHNA RAO:—"The resolution that I beg to move runs as follows:—

'IX. This Council recommends that a provision of Rs. 57,420 be made for increasing the pay of the clerks in the Registration department and that a corresponding reduction be made under 45-B. Civil Works—Civil Buildings.'

"I moved a similar resolution last year. Therefore I shall be very brief in my remarks. The question of increasing the pay of the clerks of the Registration department has been before the Government for the last ten years and still those clerks have not been fortunate enough to secure any increase of pay though their comrades in other departments have already succeeded in securing such increase. In the budget of 1912–1913 a provision of Rs. 35,000 was made for that purpose, but in 1913–1914 it was omitted. A resolution was moved by me last year for an allotment of Rs. 56,583 for increasing the pay of these clerks; and it was then suggested that as the matter was under consideration, I might withdraw the resolution. I waited for one year and as soon as the Financial Statement was supplied, I looked around to find out whether any provision has been made in 1914–1915 and found no provision made. I then thought it fit to bring up this resolution again before the Government with the hope that in the coming year at least they will provide for an increase of pay which is long over-due to these unfortunate clerks. That is all that I wish to say."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"As I have already stated, this question of increasing the pay of these clerks has been considered by the Government, and we have made certain proposals which are under correspondence. It is possible that the proposals may take effect during the coming year. If so, there will be no difficulty in finding the money required."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I do not press the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

XII. Interest.

The Hon'ble Sir HAROLD STUART:—"I beg to introduce the head 'XII. Interest'."

18. General Administration.

The Hon'ble Mr. A. BUTTERWORTH:—"I introduce the head 'General Administration'."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to know, with regard to the proposal to appoint a fourth Secretary, whether it is the intention of the Government to continue the two Deputy Secretaries in the estimates?"

The Hon'ble Sir HAROLD STUART:—"No."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"May I know what is exactly the intention of the Government?"

The Hon'ble Sir HAROLD STUART:—"It is not proposed to continue the two Deputy Secretaries if a fourth Secretary is appointed."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"With regard to the Assistant Secretary appointed in the current year, may I know if that is a permanent appointment?"

The Hon'ble Sir HAROLD STUART:—"Yes."

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(Sir Harold Stuart; Mr. Ramachandra Rao; Mr. Ramanuja Acharyar; Mr. Sivaswami Ayyar; Mr. Stone; Mr. Kunhiraman Nayanar; Mr. Francis; Mr. Zain-ul-Abidin Sahib.)

XVI-A. & 19-A. Law and Justice—Courts of Law.

The Hon'ble Sir HAROLD STUART:—"I introduce the head 'Law and Justice—Courts of Law'."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I have one inquiry to make. I should like to know with regard to the provision of two more temporary Judges of the High Court for what period the appointments are intended to be made?"

The Hon'ble Sir HAROLD STUART:—"We have proposed one year, but very likely they may last for two years."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"I find under translation and printing fee the receipts are 2·32 lakhs and charges 1·42 lakhs, surplus Rs. 90,000 Is there any proposal to reduce the printing and translation fee?"

The Hon'ble Sir HAROLD STUART:—"I think this matter is still under correspondence with the High Court."

XVI-B. & 19-B. Law and Justice—Jails.

The Hon'ble Sir HAROLD STUART:—"I introduce the next head 'Law and Justice—Jails'."

XVII. & 20. Police.

The Hon'ble Sir HAROLD STUART:—"The next head is 'Police'."

21. Ports and Pilotage.

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I introduce the head 'Ports and Pilotage'."

XIX. & 22. Education.

The Hon'ble Mr. J. H. STONE:—"I beg to introduce 'XIX. & 22 Education'."

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"I find a provision made in the budget for a grant of Rs. 10,000 for the compilation of a Malayalam dictionary. May I know who brings out this dictionary, whether the author of it is a single expert or a body of experts and whether the Government have assured themselves of the competency of the gentleman or gentlemen concerned?"

The Hon'ble Mr. W. FRANCIS:—"Nothing is settled. It is proposed to entrust the work to a committee to be appointed by and to work under the supervision of the Syndicate. The Syndicate has been consulted."

The Hon'ble Shifa-ul-Mulk I ZAIN-UL-ABIDIN SAHIB:—"There is an allotment of 2 lakhs for hostels. May I know if any portion is intended for Muhammadan hostels?"

The Hon'ble Mr. W. FRANCIS:—"They will take their turn with other hostels. Their claims will be considered in the same way as the claims of other hostels."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAU:—"Last year at the presentation of the Financial Statement there was a motion to establish an engineering school at Dowlaishwaram. Some promise was made that the matter would be considered. May I know what is the state of progress about this matter? I know there was recently a Government order for training artizans in Cocanada I suppose that that is independent of the proposal to establish an engineering school for training subordinate officers at Dowlaishwaram."

The Hon'ble Mr. W. FRANCIS:—"The original proposal was to locate the school at Dowlaishwaram and the proposal now is to locate it at Cocanada where there is a big local fund workshop. It will not be a civil engineering school but a mechanical engineering school."

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The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—" It is merely for training artizans ? "

The Hon'ble Mr. W. FRANCIS :—" Yes."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—" Last year the proposal was for a civil engineering school."

The Hon'ble Mr. W. FRANCIS :—" That has since been abandoned."

The Hon'ble the VICE-PRESIDENT :—" In connection with this budget head there are various resolutions and the first of them is in the name of the Hon'ble Shifa-ul-Mulk T. Zain-ul-Abidin Sahib."

The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB :—" I beg to move the following resolution :—

" X. This Council recommends to His Excellency the Governor in Council the appointment of an Inspector and two Assistant Inspectors of Muhammadan Schools, the cost of these officers to be met by a corresponding reduction under 45-B. Civil Works -Civil Buildings.'

" In doing so, I should first of all like to show the amount of illiteracy that prevails among the Muhammadan youths of the school-going age, the number of schools and the strength of the inspecting agency that exist to break down this undesirable state of illiteracy.

" The total Muhammadan population of school-going age is 411,445 (202,861 boys and 208,584 girls). The number of scholars under instruction is only 146,196 (117,283 boys and 28,903 girls). Out of this number of scholars, 42,658 (30,676 boys and 11,982 girls) are in private schools. Thus as many as 265,249 boys and girls of school age (411,445—146,196) have to be afforded the necessary facilities for instruction.

" Now coming to the schools, I find that out of 2,291 schools intended for Muhammadans 1,195 are public institutions and 1,096 are private. Thus only 50 per cent. of the number of existing schools has been brought under official inspection and control. And even out of 1,195 schools classed as public, as many as 1,135 schools are elementary and 114 are unaided.

" To convert these private schools where Persian and Arabic are chiefly taught into public schools and to bring down the percentage of illiteracy among the Muhammadan boys and girls of school-going age, pioneering work of a substantial nature is necessary. The present inspectorial staff is inadequate for the work.

" There are at present only four sub-assistant inspectors and fourteen supervisors for Muhammadan schools and three sub-assistant inspectors and five supervisors for Mappilla schools.

" A supervisor who has to tour through one or more districts in a year and a sub-assistant who is in charge of more than two districts at a time cannot do full justice to their work. It is a physical impossibility for these officers to tour through the villages and gauge the demand for Muhammadan education. They could not stay in villages and educate public opinion in the matter of providing adequate facilities for the education of the young.

" A Muhammadan sub-assistant has again a lot of office correspondence to go through. He has to recommend teachers for various board and municipal schools in several districts, has to submit his recommendation through the district assistant inspectors and the range sub-assistants and keep up a very circuitous correspondence. Again the equipment of Muhammadan schools presents a great difficulty. Whatever may be the provision made for the equipment of schools under public management, the Muhammadan sub-assistant has to submit his recommendations to the district assistant inspector who usually consults the range sub-assistant. And it may happen, as it generally does happen, that the recommendations of the Muhammadan sub-assistants are not given effect to, the range officer having utilized the grants for non-Muhammadan schools.

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"Again the Muhammadan sub-assistant has rarely time enough to visit a school only once during a year and much less has he time to travel to distant and out of the way villages which contain a large Muhammadan population to do work of a constructive nature calculated to spread the bounds of elementary education.

"Further the recommendations regarding the use and supply of books and periodicals in Muhammadan schools emanate from the sub-assistants and their recommendations are considered by district assistant inspectors who have no knowledge of Hindustani, and hence are not competent to pronounce any authoritative opinion on them.

"In order to start schools and equip them, the inspecting agency has to tour throughout the districts and educate public opinion with regard to Muhammadan education. As the present staff is inadequate, I recommend that an inspector and two assistant inspectors—one for the northern range, and the other for the southern range of the Presidency—be appointed for Muhammadan schools. By doing this, the sub-assistants will be under the immediate control of officers who will be specialists in Muhammadan education. There will then be a continuity in policy and uniformity in the working of these Muhammadan schools.

"The Government of India are now pursuing a very liberal policy with regard to mass education and the special education of the Muhammadans is a matter which is nearest their heart. There is so much work to be done if elementary education is to spread among the Muhammadans, and I feel confident that the Government will view this resolution with sympathy."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"There is no need for seconding the resolution. If it is necessary, I am prepared to second it. I should like to hear what the Honourable the Director of Public Instruction has to say."

The Hon'ble Mr. J. H. STONE:—"The Honourable Member who has proposed this resolution has, I think, somewhat overlooked a rather important point with regard to Muhammadan education, namely, that, although there is no doubt a considerable number of Muhammadan schools, there is also a large number of Muhammadan children being educated in schools other than those intended specially for Muhammadans. I am not able now to check the statistics he gave; but I think he was dealing only with the education of Muhammadans in Muhammadan institutions. It is an important point to be kept in mind that there are Muhammadans who are being educated in institutions which are not specifically Muhammadan, because it has certainly a bearing on this question as to whether an Inspector should be appointed for Muhammadan education. That Inspector, of course, could easily control Muhammadan secondary schools; but there are not many such. There are only four or five. He could, of course, control any subordinate officers dealing mostly with Muhammadan elementary schools, but certain difficulties would arise when this Inspector of Muhammadan Education was called upon to deal with the problem of Muhammadan boys who are being educated in non-Muhammadan schools. I cannot help thinking that there would be a certain conflict between him and his views and the views of the various circle inspectors whose normal business it is to look after these schools.

"That brings me to another point which, I think, is the main reason why the Government have instructed me to oppose this motion so far as it relates to inspectors. The Government are of opinion that it is desirable that the Inspector of the circle should be responsible for and in charge of all descriptions of education of the circle so far as is possible. Therefore in reference to this general principle we do not welcome the idea of an Inspector of Muhammadan Schools who would, so to speak, invade each circle and whose jurisdiction would imply the extra-territoriality of Muhammadan schools. That is what I have to say on the question of the special Inspector.

"Then we come to the question of assistant inspectors. At present, as we have been informed by the Honourable Member, Muhammadan sub-assistants have to deal with the ordinary assistant inspectors of schools, one in each district, and these gentlemen are in many cases Hindus. Some of them are not; some of them are Muhammadans. It is urged that when a Muhammadan sub-assistant inspector is dealing with a Hindu assistant inspector, the Muhammadan sub-assistant does

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not get quite fair play. I am not disposed to endorse that view. Personally I do not think there is much in it. I know personally that, when lists of villages where schools were wanted were drawn up by the inspecting agency a year or two ago, I had to look through those lists and I was surprised to see how generally the need of schools for Muhammadans was recognized. I was surprised because I should not have supposed it likely that there were so many villages in which Muhammadan schools would be required. There was certainly no indication of any inclination on the part of the Hindu assistants not to do thorough justice to Muhammadan needs. Therefore I do not think that any case has been made out for the appointment of these assistant inspectors. If they were appointed—one for each half of the Presidency—they would have to travel over a great extent of the country and therefore I do not think that they would be much more than a means of communication between the supposed inspector of Muhammadan schools and the sub-assistant inspectors.

"There is one point about our system which, when we were dealing with Muhammadan schools, was noticed last year and which I rather thought would be mentioned this year; and that is that sub-assistants are under a somewhat diffused control, each of them having to deal with several assistant inspectors and also several inspectors. Last year much was made of that point. We were told that there was a great want of complete harmony of views between the various inspectors and assistant inspectors and the Muhammadan sub-assistants; and that the Muhammadan sub-assistants were in doubt as to the course they might take in various circumstances owing to this want of unanimity in views. It occurred to me that there might be something in this. We hold from time to time meetings or conferences of inspectors of schools, and I think that when we next hold such a conference it will be a good thing to invite the Muhammadan sub-assistant inspectors to come and try to thresh out this matter for us; to hear fully from the sub-assistants where the shoe pinches and what their difficulties really are; to let them tell us face to face in what ways they meet with difficulties; then we shall see whether we can find means to remedy any defects. This ambitious scheme of an inspector and two assistant inspectors is, I think, unnecessary. But I am not sure that we cannot do something to mitigate some of the inconveniences which may exist from sub-assistants being under such varied control."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I have heard with great pleasure the statement from the Hon'ble Mr. Stone that the Government are not unsympathetic towards the claims of Muhammadan education. The Government may not quite like to see such an ambitious scheme of an inspector and two assistant inspectors; and yet the Government are prepared to do something. I really hoped, when he first said "so far as the inspector is concerned" and paused, that the rest of the programme would be accepted. At any rate, the mover and myself may hope that with reference to one assistant inspector of Muhammadan schools an experiment may be tried. I call it experiment, because it has been mentioned that there is a possibility of difficulties arising from another assistant inspector specially put in charge of Muhammadan education or schools having a theory of his own. Personally I do not believe there is much danger of any want of harmony in work by reason of there being one assistant inspector for Muhammadan schools for 14 or 15 districts. I may point out that there is necessity for such an assistant inspector. Several facts in the quinquennial report as to Muhammadan education point to the necessity for something being done. The report says that the number of boys in secondary schools was practically the same as it was five years ago. In the lower classes, it is pointed out, there has been no doubt an increase in numbers, but a very large increase is in Koran schools where what is taught is unintelligible neither to the pupils nor the masters. Muhammadan education is yet in its infancy. A Muhammadan inspector who has ideas of his own, who will take heartily to the work and help the existing sub-assistants and who will put these primary schools into good order will infuse some enthusiasm into the pupils so that they may continue their study into secondary schools. No doubt on account of the very reassuring reply of the Government the proposition is likely to be withdrawn. I hope the Government will do something by way of appointing one assistant inspector of schools."

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(Mr Zain-ul-Abidin Sahib ; Mr. Stone ; the Vice-President ; Dr. Nayar.)

The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB:—"Sir, I wish to make one or two observations. The insufficiency of the inspecting agency is not denied."

The Hon'ble Mr. J. H. STONE:—"I did not at all intend to admit the insufficiency of the inspecting agency."

The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB:—"Never mind. At least the principle of a separate inspecting agency is practically admitted by the Government by the appointment of sub assistant inspectors of Muhammadan schools. I only want that this should be extended further. My object is that the recommendations emanating from sub-assistant inspectors should be carried out without extraordinary delay. Further the progress of Muhammadan education is very slow. As I have pointed out, 50 per cent. of the institutions are still private, that is about 1,096 institutions are private. Out of these 1,096, about 106 are advanced Persian and Arabic schools. Some of these schools may be called colleges; for the curriculum of studies there is very advanced. My object in asking for an inspector and two assistant inspectors is to do constructive and organizing work. These sub-assistant inspectors are not able to induce the influential men who maintain these advanced schools to bring these schools under official supervision and control, and I think that a highly paid officer of wider educational experience may be able to bring these private schools under official control and supervision, and the curriculum of studies in these advanced schools may be so arranged that students who number 4,000 to 5,000 in these institutions may be so trained as to obtain University degrees in oriental learning. There is a great deal of pioneering and constructive work that is required to be done if you want to see Muhammadan education advance."

The Hon'ble the VICE-PRESIDENT:—"Do I understand that the Honourable Member wishes to press this resolution to a division?"

The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB:—"Yes."

The Hon'ble Mr. J. H. STONE:—"I do not think I need say much regarding the advanced schools. If they are colleges they would come under the control of the University, in which case an inspector is not at all necessary. As regards elementary schools, it is our intention to encourage secular instruction and there is a proposal before Government to appoint another sub-assistant largely with that view. To avoid misconception I may say there are six sub-assistant inspectors and not four."

The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB:—"After that statement from the Hon'ble Mr Stone I withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

INCLUSION OF ASSISTANT PROFESSORS IN PROVINCIAL EDUCATIONAL SERVICE.

The Hon'ble Dr. T. M. NAYAR:—"The resolution that stands in my name runs as follows:—

'XI. This Council recommends to His Excellency the Governor in Council that the Assistant Professors in the Government Colleges should be put in the Provincial Service and that in order to enable the 37 Assistant Professors to be promoted to the Provincial Service, a sum of Rs. 30,000 be provided for in the budget and that a corresponding sum be deducted from 45-B. Civil Works.'

"The resolution which stands in my name is practically the same resolution as was moved last year by my Hon'ble friend Mr. Seshagiri Ayyar. The Government then promised to sympathetically consider the question, and after one year when I did not see any practical manifestation of this sympathetic consideration, I thought it was time to find out how far the Government had proceeded in their consideration. This subject refers to the assistant professors in the three Government colleges, the Presidency, Kumbakônam and Rajahmundry colleges. Their position, as far as I can make out, is rather an anomalous one. They are assistant professors in first-grade colleges and are entrusted with the duty of lecturing and teaching both to the B.A. honours and pass course students and as such are expected to do a very high standard of work. In other words, they are practically discharging the duties of the members of the Indian Educational Service and yet they are not considered good enough for

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(Dr. Nayar.)

the Indian Educational Service or the Provincial Service and are lumped together with the subordinate educational service. I fail to understand how this state of affairs came about. If we look round in other provinces in India, in every one of the provinces and in the Native States around Madras, the assistant professors in colleges are treated practically as members of the Provincial Service. In Bengal there are fifteen assistant professors on Rs. 250, eighteen on Rs 200 and six on Rs. 175; in East Bengal there are nine on Rs. 200 and eleven on Rs. 250; in Allahabad they go up to Rs. 350 and in the Punjab they go up to Rs. 400. I have never been able to find any province in India where assistant professors of a first-grade college are paid and ranked as they are in Madras.

"Perhaps an explanation for this state of affairs may be found in some misconception about the position of these professors. Last year when this subject was being discussed, I remember that Sir Alfred Bourne said there was no necessity to pay these men high salaries, because in England demonstrators were paid sixty or seventy pounds a year. Sir Alfred Bourne thought that these assistant professors corresponded to demonstrators in England. The demonstrators in England are not independent lecturers and there they are assisting the professors and they supplement the work of the professors by tutorial work and demonstration. Many of them are research students who are gaining experience in demonstration, while others are gaining experience in order that they may get something better in future. You know that that class of people are not paid very much and what they are paid is not called salary but honoraria. I remember the time when I was a house surgeon and was receiving a handsome salary of one pound a week. The secretary of the institution objected to my calling it salary; he said that I was drawing an honorarium of £52 a year. These demonstrators are practically honorary men doing work in order that they may better themselves, and are not to be compared with our assistant professors, who, if you take their work into consideration, are independent lecturers. If you take specific instances, in the Presidency College there is one Assistant Professor lecturing on Astronomy and there is no body else teaching that subject. In all common fairness he ought to be called Professor of Astronomy. There is another lecturing on Indian History and another on Moral Science and these are for practical purposes independent lecturers. It is a mistake, therefore, to compare them to tutors and demonstrators. Perhaps in the beginning these men were intended as tutors and demonstrators but after they were appointed in the colleges they were given more responsible work. At the present time they are doing precisely the same work as the highly paid professor. Take an important subject like Mathematics; as regards Mathematics in the Presidency College for the B.A Honours course, I understand the Professor delivers eight lectures in a week. The First Assistant delivers eleven lectures and the Second Assistant ten lectures. Therefore, you see they do even more work than the professors. It is not the same work done by the professor that is covered by the assistant professor, but, I understand, independent work.

"That proves that these are highly specialized men almost like professors competent to teach special subjects. Under the arrangement by which they are employed they are assistant professors in the subordinate educational service and they cannot get promotion to the Provincial Service as long as they remain assistant professors. Therefore it comes to this: that a man has to be satisfied with Rs. 175 always and if he wants promotion he should get transferred to the inspecting agency as an assistant inspector and then get into the Provincial Service. In other word, there is an arrangement ready-made to tempt a specialist who has worked specially at a special subject and has become an expert in that subject—to tempt him out of the college and out of the sphere just at the time when his services are becoming valuable and useful. A more unfair arrangement to the assistant professors or a more unfair arrangement to the teaching of these subjects I cannot conceive.

"It has been said and I should not in the least be surprised if it is said again to-night, that it is impossible to make special arrangement so far as these assistant professors are concerned, that they are, as a class, parallel to sub-assistant inspectors, because they are lumped with sub-assistant inspectors and that the assistant professors cannot be promoted to the Provincial Service without the claims of the others also being considered at the same time. Whatever may have been the position in

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(Dr. Nayar.)

times gone by when the subordinate educational service was first constituted, there is no doubt that at the present time after the development of the University courses and the introduction of the B.A. Honours course, the work of these assistant professors has considerably advanced and they have come to do work of a superior kind. There is no comparison whatever between these men and the men who constitute the sub-assistant class. In this class you have 36 or 37 gentlemen out of whom 34 are M.A.'s and L.T.'s and the remaining two are first-class B.A.'s whereas in the sub-assistant inspectors' class you will find a miscellaneous collection, one or two M.A.'s—a number of B.A.'s and a number who are not graduates at all. Therefore, to say that because they were at one time lumped together, you cannot now consider the question of improving the prospects and the condition of the assistant professors, because at the same time the prospects of others must be improved, does not sound reasonable. I hope sincerely that that argument will not be advanced to-night.

"This subject has an interest to me in two ways. There is the injustice done to assistant professors and, secondly, if this arrangement continues, the advantage of specialization for University work will be lost. The tendency of the modern Universities is to expand in the way of specialization. The University of Madras has been no exception to the rule. Specialized courses are prescribed and it is our duty to encourage specialization and get a large number of specialized expert teachers. The process here is one which works in the very reverse; here when a man has taken the trouble to specialize in a particular subject, he is compelled to leave that sphere and go out. For instance this Assistant Professor of Astronomy after years of labour spent in studying that exceedingly difficult subject, if he is to be compelled to go to the inspectorial staff in order to get promotion, of what use will his astronomical knowledge be? He will have to leave this sphere of teaching astronomy and go out as an assistant inspector of schools and perhaps spend the rest of his life in following the movement of the stars of official firmament in the educational world.

"I have fairly conclusively proved that the present arrangements are unsatisfactory and work towards inefficiency. I am glad that my opinion has been in this matter corroborated by very eminent educational experts. To take Sir Alfred Bourne's evidence given the other day before the Public Services Commission, Sir Alfred Bourne said that he would divide the educational service into three classes. He would include Principalship, Vice-Principalship and Professorship in the first class or superior service. He would not have the classification of Imperial and Provincial Services. All assistant professors in a college would stand in the second grade and sub-assistant inspectors, supervisors and assistants to professors in the third grade. According to Sir Alfred Bourne assistant professors ought to stand in the second grade which practically would correspond to the Provincial Service. Another educational expert from Madras, Mr. Mark Hunter, in giving evidence said: 'Assistant professors in the Madras Presidency College should be raised to the 'Provincial Educational Service, since the work they were doing in the local 'college was much higher than the work turned out by the assistant professors 'in the Kumbakonam and Rajahmundry Colleges. The Honours Course in the 'Presidency College gave the assistant professors greater work and higher quality 'of work and therefore they were entitled to better consideration.' I think the evidence of these two Madras educational experts taken along with other circumstances points to an immediate necessity for reform and for raising this highly useful class of men to the Provincial Service. I say they ought to be raised to the Provincial Service to give them not only an increase of pay, but what I am looking to is a sort of fixity of tenure. I want specialized men to work as professors, and when they have studied one subject they should continue that work and should be fixed to their work. Once they are put in the Provincial Service, they could remain in a particular college and they will automatically get their increase and will not think of leaving the college. I really cannot understand what obstacle there could be to carrying out this reform. The financial consideration involved is exceedingly small. The educational improvement to be expected is great. I hope, therefore, that the matter which the Government promised to consider sympathetically last year will be actually carried into effect this year."

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(Mr. Kunhiraman Nayanar; Mr. Stone; Mr. Srinivasa Sastri.)

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"I beg to second the resolution."

The Hon'ble Mr. J. H. STONE:—"I do not feel that I am under any necessity to defend the present constitution of the Subordinate Educational Service and the collegiate branch of the Provincial Service and I do not think that it is any secret that proposals were made before the appointment of the Public Service Commission for very materially modifying the constitution of these services and that modification certainly included the improvement of the position of the class of assistant professors. However, the Government have instructed me that they are by no means prepared to accept the motion as it stands. They are not prepared to place all assistant professors in the Provincial Service. I think the smallest consideration will show that to take such action at the present moment is not expedient when we are awaiting the results of the Public Service Commission's inquiry. Further I am also permitted to say that the Government, having considered the memorials of the assistant professors and the whole subject, have told me to propose that some posts on Rs. 200 in the collegiate branch in the Subordinate Service shall be created and that a corresponding number of appointments at the bottom on Rs. 100 shall be removed from the cadre. That will be a measure of immediate relief. I should like also to mention (what is generally known) that this service received some little relief in an indirect manner last year by the creation of four appointments in the training schools' reorganization, three on Rs. 250 and one on Rs 200. Three of them were filled by assistant professors. That I mention merely to show that they have had some little relief. The principal reason that I should give for improving their position is the reason which has been mentioned by the Hon'ble Dr. Nayar, viz., that the assistant professors when they get Rs 175 naturally aspire to something higher and cannot get it unless they give up assistant professors' work. That is a state of things that must be remedied."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I wish to add my testimony to the great work done by the assistant professors in Government colleges. This class of professors deserve all the encouragement which the department can afford; but I must say one word with regard to the distinction sought to be made between the sub-assistant inspector and the assistant professor. It is quite true that Sir Alfred Bourne, when he spoke on the Hon'ble Mr. Seshagiri Ayyar's motion last year, spoke as though he considered them both on the same level and he seemed to imply that any concession made in favour of the assistant professor should necessarily be extended to the class of sub-assistants. Today the Hon'ble Dr. Nayar has told us that the assistant professor really is of a higher calibre than the sub-assistant inspector and that the qualifications which are now insisted upon in the case of an assistant professor are really of a far more educational value than those that are asked for in the case of sub-assistants. There is great truth in that. I admit at once that that distinction is based on fact. At the present moment there are very few assistant professors who cannot be said to be far superior in every way to the average sub-assistant inspector. Having said that, it is due to the sub-assistant that one fact should be remembered. It is perfectly true that he does not teach philosophy or history in colleges but at the same time there is in the work he does an amount of responsibility which ought to be remembered by those at the head of the department. Take for instance an average sub-assistant inspector. He deals at least with 150 elementary schools and a very large number of elementary school masters. He further has to dispense in some cases amounts aggregating Rs. 10,000 as grants-in-aid amongst those people. They are a class of officers who could impartially and accurately assist the work in an elementary school and at the same time see that transfers are made properly from one elementary school to another among the board schools and distribute Rs 10,000 equitably among a large number of ill-paid elementary school masters. The man who does that has also to be paid very well for the work he does. If the educational work done by an assistant professor in a college is of a high grade administratively, I think the work done by the sub-assistant inspector lays upon him a great amount of responsibility, skill and broad-mindedness. This also has to be borne in mind. I should think

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(Mr. Srinivasa Sastri; Dr. Nayar; the Vice-President.)

that it is not always easy to say that an assistant professor should necessarily be paid better than a sub-assistant, but I should not be understood as resisting the claim put forward for the assistant professor.

"The Hon'ble Dr. Nayar is not quite happy in bringing in Mr. Hunter's evidence in his support. Mr. Hunter's evidence seeks to make a distinction between assistant professors in the Presidency College and those in the Rajahmundry and Kumbakonam Colleges. There is some amount of truth in the contention that an assistant professor in the Government college here does Honours course work, but an assistant professor in the other two colleges does pass course work. I take it that we are not going to value the work of these people purely by the quality of the work they do. We have also to take into consideration what class of people they are drawn from. The Hon'ble Dr. Nayar's resolution will not suffer in consideration at the hands of the Hon'ble Mr. Stone because Mr. Hunter's evidence, it is clear, is partly against it.

"There is another point to which I should seek the permission of the President to refer and that is the point which the Hon'ble Mr. Stone made as regards the number of appointments created in the Teachers' College which gives some partial relief to suffering assistant professors. It is perfectly true that certain appointments in the Teachers' College have afforded this relief. But I am constrained to point out that certain new appointments created for headmasterships in training colleges are assigned salaries of Rs. 200, but unfortunately the assistant professors appointed to them are not allowed to draw the Rs. 200 to which they are entitled in respect of the work they do but draw somewhat less. I hope that that point will receive the Honourable the Director of Public Instruction's attention at an early date."

The Hon'ble Dr. T. M. NAYAR:—"I am satisfied with the reply of the Hon'ble Mr. Stone, if the reply is intended to be taken as a temporary reply, but I am not satisfied if that is to be taken as a permanent one. In other words, if all that the Hon'ble Mr. Stone has to offer me is that he will increase the pay of the assistant professors up to Rs. 200, I am not satisfied with that arrangement, because it will still lead the assistant professor to a sort of *cul-de-sac*, whereas what I really want is that he should have an avenue open by which he can get promotion while continuing to do the work of assistant professor. Until that concession is granted, the position will not be satisfactory. If this reform is to wait till the report of the Public Services Commission, to satisfy the claims of the senior members of the profession, if he is willing to make a few appointments on Rs. 200 I shall be satisfied. It is understood that the Government will review the whole position and will consider the desirability of absorbing all these men into the Provincial Service and thus create an avenue for promotion."

The Hon'ble the VICE-PRESIDENT:—"Do I understand the Honourable gentleman to withdraw the motion?"

The Hon'ble Dr. T. M. NAYAR:—"Yes."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

The Hon'ble the VICE-PRESIDENT:—"It is too late now to embark on a new resolution, and I think the Council may adjourn."

The Council was adjourned until 11 A.M. on Saturday, the 14th March.

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 & 25 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. 7, C. 4.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 A.M. on Saturday, the 14th day of March 1914.

PRESENT:

The Hon'ble Sir JOHN ATKINSON, K.C.S.I., Vice-President—*Presiding.*
The Hon'ble Mr. P. S. SIVASWAMI AYYAR, C.S.I., C.I.E.
The Hon'ble Sir HAROLD STUART, K.C.V.O., C.S.I.
The Hon'ble Mr. W. O. HORNE, C.S.I.
The Hon'ble Surgeon-General W. B. BANNERMAN, I.M.S., M.D., D.Sc., C.S.I.
The Hon'ble Mr. R. C. C. CARR.
The Hon'ble Mr. A. BUTTERWORTH.
The Hon'ble Mr. N. S. BRODIE.
The Hon'ble Mr. L. E. BUCKLEY.
The Hon'ble Mr. H. F. W. GILLMAN.
The Hon'ble Mr. C. R. M. SCHMIDT.
The Hon'ble Mr. J. H. STONE, C.I.E.
The Hon'ble Mr. F. H. M. CORBET (*Advocate-General*).
The Hon'ble Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal.
The Hon'ble Mr. W. FRANCIS.
The Hon'ble Colonel W. M. ELLIS, R.E.
The Hon'ble Mr. S. B. MURRAY.
The Hon'ble Mr. C. D. J. CARMICHAEL.
The Hon'ble Dr. T. M. NAYAR.
The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA Garu.
The Hon'ble Rao Bahadur M. RAMACHANDRA RAO PANTULU Garu.
The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.
The Hon'ble Rao Bahadur P. KESAVA PILLAI Avargal.
The Hon'ble Rao Bahadur A. SUBBARAYALU REDDIYAR Avargal.
The Hon'ble Mr. B. V. NARASIMHA AYYAR.
The Hon'ble Mr. K. P. RAMAN MENON.
The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR Avargal.
The Hon'ble Mr. K. RAMA AYYANGAR.
The Hon'ble Mr. K. R. V. KRISHNA RAO PANTULU.
The Hon'ble Mr. C. V. S. NARASIMHA RAJU.
The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.
The Hon'ble Mr. V. KUNHIRAMAN NAYANAR.
The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB Bahadur.
The Hon'ble Sir HUGH FRASER, *Kt.*
The Hon'ble Mr. R. M. SAVEGE.
The Hon'ble Mr. E. F. BARBER.
The Hon'ble Sir FRANCIS SPRING, K.C.I.E.
The Hon'ble Mr. T. RICHMOND.
The Hon'ble Khan Bahadur HAJI ISMAIL SAIT SAHIB Bahadur.
The Hon'ble Rao Bahadur P. C. SESHASUNDARA CHETTIYAR Avargal.
The Hon'ble Mr. V. S. SRINIVASA SASTRI.
The Hon'ble Mr. A. MUIRHEAD, C.I.E.

Revised Financial Statement.

(The Vice-President; Mr. Srinivasa Sastri.)

REVISED FINANCIAL STATEMENT FOR 1914-1915—*cont.*

The Hon'ble the VICE-PRESIDENT:—"The Council will be glad to hear that His Excellency's progress is in every way satisfactory. The Council will now proceed to the business of the day.' The next resolution No. XII stands in the name of the Hon'ble Mr. Srinivasa Sastri."

PROVISION FOR NEW ELEMENTARY SCHOOLS.

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I beg to move that

'XII. This Council recommends that His Excellency the Governor in Council be pleased to increase the allotment in the budget estimate for 1914-1915 under 22-E. Education—Government Schools—General, by the sum of one lakh for the opening of new elementary schools and to reduce by an equal amount the allotment under 45. Civil Works—Civil, for the construction of elementary school buildings.'

"I trust that the Hon'ble Sir Harold Stuart will feel some satisfaction that I at least do not propose to dislocate the budget that he has laid before us. I only ask for a slight interchange between the different items in the educational budget. My object briefly is that of the two lakhs that this Government have undertaken to provide progressively every year for the expansion and improvement of education, a part at least should be systematically set apart for the purpose of adding to the number of elementary schools already in existence. I need not refer to the great expectations that have been raised all over the country, in this province no less than in others, that the extent of illiteracy in the country will be steadily reduced by the Government undertaking a programme, a ceaseless and ever active programme, of opening elementary schools wherever there may be none. I will not refer to the classic speech of the King-Emperor or the budget speech of the Under Secretary of State two years ago; but I do refer in passing to the grant of Rs. 8·25 lakhs and Rs. 6·8 lakhs, given by the Government of India to this province for, among other objects, the expansion of elementary education. This Government also took great care to provide two lakhs on a progressive basis, as it has been clearly stated, for the expansion and improvement of elementary education. We also had the appointment of a Special Director of Public Instruction for a great length of time, the object among others being that he should construct a programme of expansion of elementary education in this province, so that, the programme having been once definitely settled, a steady progress could be made continuously from year to year and there should be neither pause nor alteration as to the items of work. That is the expectation all over the country. Therefore, it is somewhat disappointing for us to find that in the budget statement no amount is set apart expressly for the purpose of opening new elementary schools. This kind of things, viz., that for some years we should go on adding schools and for some years we should pause and improve the schools already in existence and this should be followed by another period of expansion and then again there should be a period of improvement—that I think is a thoroughly mistaken idea. I cannot say that the Government have committed themselves to this alternating policy, but it looks as though there were grounds in the presentment of the budget this time for critics to advance the backwardness of the Madras Government. I am no believer myself in this fear. I happen to know that that was not amongst the objects of those who framed the budget. However, the figures should be read in the light of the expectation created. On page 49 * of the Revised Financial Statement Honourable Members will find 'The number of new elementary schools opened with the aid of special grants in 1911-1912 and in 1912-1913 is 696 and 1,784 respectively.' With regard to that I only say that is a matter for complete satisfaction, though one is concerned at a slight qualification which you find on page 3 of the recent Government Order, dated the 16th February 1914, reviewing the report of the Director of Public Instruction. There we find this statement: 'With the help of the Imperial grant for popular education already mentioned, 119 municipal and 1,665 board elementary schools

* *Vide* page 475 *infra*.

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(Mr. Srinivasa Sastri, Mr. Stone.)

'for boys were opened during the year, nearly 40 per cent. of which were schools taken 'over from private management in pursuance of the policy of placing under the care 'of local boards or municipal councils some of the numerous "teacher-manager" or 'venture schools.'

"This is not the occasion for attacking this policy. I have done it once before and may have to do it again. But it appears to me that it is well to remember that the figures I have already quoted as regards the new elementary schools opened during the years 1911–1912 and 1912–1913, should be qualified by the fact that about 40 per cent. of these schools are not new schools but merely schools transferred from one kind of management to another. With regard to the year 1913–1914, which is just closing, no figures are actually given in the statement; but one is enabled to guess what the figures could be by reading the G.O. No. 1113, dated the 26th November 1913. In the middle of this year the Government allotted monies to district boards and municipalities and they gave Rs. 92,252 to meet the cost of enhancement of salaries of teachers. But with regard to the opening of schools there were monies set apart and the number of schools was practically fixed; 197 girls' schools and four boys' schools are mentioned in the Government Order and no more. I expect that no more has been done, so that the only thing that we have done during the year 1913–1914, so far as the expansion of general elementary education is concerned, is that we have to the credit of the Government 197 girls' schools and four boys' elementary schools. That is a fact which we cannot contemplate with satisfaction.

"We also find that no monies at all have been provided for the inspectors of elementary schools. From this circumstance, I think people might well apprehend that the Government have no idea of opening new schools and they are committed to improving the existing schools. That would be an unfortunate impression and I should be very happy indeed if in the reply of the Government they would assure us that that impression is ill-founded.

"I have only to make one remark in regard to the way in which I propose to find this additional one lakh. As I have said, the money provided for the purpose of building new elementary schools might be cut down by one lakh. At the time I sent in this resolution, we did not know what monies the Government of India were going to give us as recurring expenditure on elementary education. Besides I have an idea, somewhat old-fashioned it may be, that in this country an expansion of education by opening new schools is a much more important object than the building of new schools. I have no doubt that the expenditure on buildings is being wisely guarded and I have no doubt that the buildings which are being raised all over the country are of a kind suitable for the purpose; but it does not appear to me that to give seven lakhs a year, sometimes eight lakhs, for the building of school-houses without there being new schools is altogether wise. In this country, elementary education is constantly being given without these school-houses, people meeting on the pials of houses or in *chavadies* or under the shadow of a tree and there goes on the work of education continually, school-houses or no school-houses. As I have said, I have no quarrel with new school-houses. Let that be done, but let us not forget that our object is also to start new schools in order that these buildings may be used for the purpose. Now the Government of India have given us 1·25 lakhs for the purpose of education this year. I had great satisfaction in reading in the newspapers the other day that the Hon'ble Mr. Sharpe announced that the Government of India were not going to bind the hands of the Local Governments in regard to this amount. If that is the case, I have not heard that this Government have already bound themselves to a definite scheme for the expenditure of this sum of 1·25 lakhs and I would request the Government to keep the allotment not for elementary school buildings but to devote this sum, which the Government of India have given with complete freedom to this Government, for the purpose of opening new schools."

The Hon'ble Mr. J. H. STONE:—"The intention, I believe, of Sir Alfred Bourne in framing the budget was not to put out of possibility the opening of new schools. He was rather looking to the source which the Honourable Member mentioned, a possible grant from the Government of India. I think I need say no more than this, that having in mind also the necessity for strengthening the staff and developing the

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schools already opened we are quite prepared to meet the Honourable Member to the extent of one lakh or something like the sum he mentioned for the opening of new schools."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Sir, in regard to this matter I should like to invite the attention of the Government to one unsatisfactory feature of the present state of elementary education. In addition to what the Hon'ble Mr. Srinivasa Sastri has stated, I should like to say that there is an absolute necessity for increasing the number of supervisors. It seems to me, Sir, that in several respects the inspection and control of board schools, such as those which have been started in recent years, is very unsatisfactory. I have asked the Hon'ble Mr. Francis to let me know if the Government have any intention of increasing the number of supervisors. He has informed me that the Government have a large scheme in hand; and we shall be obliged if we could be informed of the details of this scheme or of the intentions of the Government in this matter. My own experience of these schools is that we are not able to secure their inspection by Government officers, supervisors and sub-assistant inspectors, more than twice a year. Municipalities as well as local boards have absolutely no other agency to control and look after the education given in these schools. It seems to me, Sir, that if elementary education is to improve in any substantial manner this portion of the educational programme should equally receive attention and we shall be obliged if a statement on the matter can be made by the Government."

The Hon'ble Mr. W. FRANCIS:—"I do not know that this point is at all relevant to the resolution now before the Council. The only reply that I can give to the Hon'ble Mr. Ramachandra Rao regarding the matter is that the question of increasing the inspecting staff is still under consideration."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I understand that the Government are willing to accept this resolution in which case it may be put to the vote."

The Hon'ble Sir HAROLD STUART:—"The Government are not willing to accept the resolution in its present form. The Government are quite willing that a large part of this recurring grant from the Government of India should be spent upon opening new elementary schools; but the Honourable Member wishes us to reduce the grant under a particular sub-head, which we cannot do."

The Hon'ble Mr. W. FRANCIS:—"May I explain to the Hon'ble Mr. Srinivasa Sastri that it is impossible to accept the resolution as it stands for the reason that he proposes to spend upon recurring needs, that is to say, the establishment of new schools, a sum which is provided in the budget from a non-recurring grant from the Government of India."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I propose to omit words 'and to reduce by an equal amount, etc., ... school buildings'."

The Hon'ble Sir HAROLD STUART:—"I rise to a point of order. If these are omitted, the resolution will not be in form."

The Hon'ble the VICE-PRESIDENT:—"I am afraid that the proposed amendment would not be in order. It does not satisfy the requirements of the rules."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"If it is the desire of the Government that I should withdraw the resolution after the assurance given, I shall do so."

The Hon'ble Sir HAROLD STUART:—"Yes."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I am not quite sure that it is necessary."

The Hon'ble Sir HAROLD STUART:—"We do not bind ourselves to spend exactly one lakh. We will spend about a lakh of rupees, as the Hon'ble Mr. Stone has stated, out of the recurring grant of 1·25 lakhs upon opening new schools. At present we have not considered any proposals about this grant. The Hon'ble Mr. Stone states from his knowledge of the subject that he will undertake to spend nearly a lakh upon new schools. I must leave the Honourable Member with that undertaking."

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The Hon'ble Mr. B. V. NARASIMHA AYYAR: "Evidently from what the Hon'ble Mr. Stone has said, I have to infer that one lakh will be spent in a year, but it would not be by way of opening new elementary schools. If it is to be spent upon the opening of new schools I do not understand the point of the Hon'ble Mr. Stone's remarks as to recurring expenditure. He said 'we are not willing to commit ourselves to recurring expenditure.' The opening of new schools means the increasing of recurring expenditure."

The Hon'ble Sir HAROLD STUART:—"I should like to mention that the Chief Secretary points out a fact which I had overlooked, namely, that the Government of India have told us that they will communicate with us further regarding the expenditure of this grant of 1·25 lakhs that they have given us. My promise to devote a part of it to elementary education is subject to any instruction that we may receive from the Government of India."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I am quite willing to withdraw the resolution in view of the assurance given. May I explain that my object in taking the allotment out of non-recurring expenditure was to find a way out of the difficulty? My object in moving this resolution is that we should provide for the expansion of elementary education one lakh of rupees which should be systematically set apart for the purpose of opening new schools. I could not bring in that item under the budget this year unless I moved that this year's allotment for another purpose should be cut down by this amount. I have no objection to withdraw this resolution."

The Hon'ble Sir HAROLD STUART:—"Subject to any instructions that we may get from the Government of India, we are prepared to spend the sum I have mentioned upon the opening of new schools."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

CONTRIBUTION TO LOCAL BODIES FOR ELEMENTARY EDUCATION.

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"I beg to move that

'XIII. This Council recommends to the Governor in Council that the expenditure under 22-E. Education—Payments in support of municipal and local board elementary schools, be increased by one lakh of rupees in order that the local bodies may be in a position to give effect to the recently amended rule 84 of the Madras Educational Rules and that a corresponding reduction be made in 45. Civil Works.'

"Sir, the object of this resolution is to bring prominently to the notice of the Government the practical difficulty which would be felt by local bodies in carrying into full effect the recently amended rule 84 of the Madras Educational Rules. In pursuance of the liberal educational policy announced by the Government the Educational Rules and the Grant-in-aid Code were amended by G.O. No. 715, dated 5th August 1913. By this the list of backward classes was increased and almost all the classes with the exception of a few that were reported to be backward in education according to the recent census were included in the list. The grant-in-aid and the capitation allowance to the teachers were greatly augmented. The ill-paid school teacher in the service of local bodies had to pay out of his own pocket the school fees of the boys in his school in order to maintain the strength of the school. However small this amount may be, it is really a loss to the teacher taking into consideration his slender means. This itself is a sure indication of the fact that the school fee payable in the elementary schools is pressing hard on the parents and they are evading payment of the school fee mostly on account of want of means. Though various reasons are suggested in the quinquennial report by the Director of Public Instruction for the decrease in the strength of the higher standards of the elementary schools, he did not take into consideration the question of pressure which an artisan parent feels in paying a day's wages or so for the school fee of his son. This in

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my opinion is surely one of the reasons though not the sole one why the boys are withdrawn from school at present before they complete the course of studies in an elementary school. The thanks of the several backward classes are really due to the Government for having amended rule 84 of the present Educational Rules whereby the pupils of the backward classes, whether they study in schools intended for them or not, may be exempted from the payment of school fees if only the local bodies which manage the schools exempt them. Now according to the amended rule the option is given to the local bodies to collect the school fee from the boys of the backward classes or exempt them from payment. The income in the year 1912–1913 for the local boards from the fees of elementary schools is Rs. 1,26,462 and the income under that head in municipalities is Rs. 10,864. If the local bodies are to adopt a rule to the effect that no school fees are to be collected from pupils of the backward classes, there will be a fall of nearly 50 per cent. in their income from school fees. The facilities which are now offered to the backward classes are certain to attract a considerable number of pupils hitherto apathetic towards study and to increase the number of students in the schools and the increased strength necessarily involves increase in school expenditure by way of additional staff, more spacious accommodation and costlier educational appliances. It is not possible to calculate what the exact amount of fall in the collection of school fees and the increase under the several heads of expenditure stated above will be, but it may roughly be estimated that the local bodies do require a lakh of rupees on account of this change. Under the present circumstances the local bodies are not in a position to give effect to the rule of free education to the backward classes without any subsidies ear-marked for this purpose from the Provincial Government. When the amount of 3·50 lakhs was intended out of the Imperial recurring grant of Rs. 6·80 for expenditure on elementary education, it was understood that the programme of expenditure surely included 'the extension of the principles of free education'. I only draw the attention of this Council to paragraph 12 of the memorandum prepared by the Director of Public Instruction which was read in G.O. No. 264, dated 27th March 1913. Provision was made therein for 'arrangements for 'securing a larger measure of freedom from payment of fees in the case of poor and 'backward pupils'. The object is certainly not gained by granting additional subsidies to the local bodies to enable them to pay the extra capitation allowance involved under the terms of G.O. No. 123, dated 28th January 1914. All this grant goes to the pockets of the teaching staff while the local bodies are left to find for themselves the wherewithal to meet the extra expenditure involved coupled with an automatic fall in the income from the head of school fees. At present the local boards and the municipalities are not in a position to spend more than 8·9 per cent. and 10·1 per cent. respectively of their incomes on education and I don't think they will be in a position to give the benefit of the newly-amended rule 84 of the Educational Rules to the backward classes unless the Government assist them with a grant of a lakh of rupees. In 1912 the amount spent by boards and municipalities for elementary education is 8·72 and 2·66 lakhs respectively. But in the revised estimate for 1913–1914 the figures are 10·86 and 2·97 lakhs respectively. This shows that the local bodies have recently increased the expenditure on elementary education. When I move this resolution I am fully conscious of the grants the Government are making to the local bodies from time to time for the expansion of elementary education, but I wish to point out that the question of free education to the backward classes should not be left to the means and the discretion of each individual local board and municipality but that the Government by giving the grant proposed should make it obligatory on the local bodies to give free education to the backward classes. Unless some grant is ear-marked for this purpose I apprehend the backward classes will not fully reap the benefit of the newly-amended rule.

"The local boards and the municipalities are sure to find themselves crippled and considerably hampered in endeavouring to give effect to this change brought about by the alteration of the rule and they naturally look to the Government to solve the difficulty for them. Under these circumstances this demand on behalf of the local bodies to provide them with adequate grants to work the rule efficiently is but just and reasonable. The rule no doubt seems to leave the option to the local

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bodies at present but it should be the aim and effort of all local bodies to promote free education as provided for in the rule and this brings them face to face with the problem above set forth. Unless the Government come to their rescue by making provision from the grant asked for, the practical working of the rule will be beset with considerable difficulty. I therefore commend this resolution for the acceptance of the Council."

The Hon'ble Mr. J. H. STONE :—"As regards the addition to the budget of one lakh of rupees that the Honourable Member has asked for, it was foreseen, of course, when the change in the Educational Rules was made, that there would be some loss of fee-income. The Director of Public Instruction pointed out that the loss would be trifling and it was decided that it was not necessary to make provision for it as money could be allotted when the need for it was proved or representations were made for grants to meet this loss of fee-income.

"As regards the source from which the Honourable Member proposes to derive his lakh of rupees, it is of course open to the same objection as was pointed out just now. He proposes that the recurring expenditure of one lakh should be met from a sum provided from a non-recurring grant."

The Hon'ble Mr. V. S. SRINIVASA SASTRI :—"Just a word I should like to say. On page 132 of the Civil Budget Estimate I find that a sum of Rs. 15,01,000 is entered in the revised estimates as Government grant to municipal schools, elementary, and local board schools, secondary and elementary. Against this amount entered in the revised estimates for 1913–1914, we have got in the budget estimates Rs. 15,48,900 which is a considerable advance. Perhaps the increase is due to the fact that the concession in the shape of fees to backward classes to which the Honourable Member has been referring was taken into account in providing for this increase. If that is the case we should like to have heard it more explicitly from the Director of Public Instruction. We find that Rs. 30,000 and 10,000 are specially provided but this still leaves an advance over the revised estimates of about Rs. 50,000. Perhaps it takes into account the amount of the necessary expenditure under this item."

The Hon'ble Mr. J. H. STONE :—"I am not quite sure that it does."

The Hon'ble Mr. W. FRANCIS :—"The position is that if, at the end of the year, it is found that as a consequence of the amendment of the rule the local boards have spent more than they are now spending, that deficit will be made good in the ordinary manner when fixing the amount of the subsidies which are always distributed to all district boards in the month of March. So far as one can judge, the figure put down in the resolution is an over-statement of the fee-income which will be lost. The amount of the fees now collected in all the elementary schools in this Presidency comes to only 1¾ or 1¾ lakhs. How much of these fees is levied at present from the backward classes we do not know; but it must be a comparatively small amount and it is highly improbable that we shall be called upon to make good one lakh. It may be Rs. 20,000 or Rs 30,000 and that can be made good when the time comes for the Director to distribute his usual subsidies."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU :—"I wish to know if it is the intention of the Government to make good to local bodies whatever loss they might incur by giving effect to the amendment of the rules."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"You will permit me to say one word in this connection. My Honourable friend's difficulty is that inasmuch as the Government have by the amendment of the rules ruled that certain backward classes are entitled to concessions, the local boards have to extend these concessions to those classes and that means a loss of their fee-income. In the municipalities, I believe the present fee-income is Rs. 10,000 collected by all the municipalities in the Presidency in regard to elementary education. Several municipalities are already giving free elementary instruction. There are still a number of municipalities which collect fees in elementary schools, and the total income that is now collected under that head is Rs. 10,000. In regard to local boards, I believe the present fee-income now realized is

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exactly the figure that has been provided for in the resolution of my Honourable friend *minus* this sum of Rs 10,000. If the local boards are to give effect to the rules framed by the Government, that certain classes should be exempted from payment of fees or that some concessions should be given to them in the matter of elementary education, then these local boards will have to forego, to that extent, the fee-income now derived from those classes. What my Honourable friend wishes to know from the Government is whether it is their intention to make good this loss. If the local boards are to carry out the policy that is recommended to them, it seems to me that the Government should make an explicit statement as regards their intention for the guidance of local boards and municipalities. If this rule, which has been framed with the best of intentions, is to be carried out by the local boards and municipalities, the fees now derived from elementary schools in local board and municipal areas have to be foregone as laid down in the Government Order and the result will be that these bodies will have to lose their fee-income and, if that be so they will have to be credited with that amount if they are to maintain all the schools which they now maintain in their areas."

The Hon'ble Sir HAROLD STUART:—"I think I can satisfy the Honourable gentleman. The Government quite recognize the claim upon them of these bodies as a result of carrying out this policy. We will consider any request for grants to make up the loss which local bodies may incur in consequence of this new departure."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

A SCHOOL OF COMMERCE AT COCANADA.

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"The resolution which stands in my name runs as follows:—

'XIV. This Council recommends to His Excellency the Governor in Council that the provision under 22F. Education—Government Schools—Special, be raised by Rs. 12,000 for the establishment of a School of Commerce at Cocanada, as the needs of the East Coast districts of this Presidency are not served by the present school at Calicut, and that the same be met from the allotment under 45B. Civil Works.'

"In the report of the Director of Public Instruction for the year 1912 there is an appendix giving a list of technical schools or schools of commerce which are aided by the Government. It will be found therefrom that in the south of Madras there is no doubt a certain number of schools aided by the Government; but in the northern districts there is only one school at Vizianagram. The school at Calicut has been of great use for students studying book-keeping, commercial correspondence, type-writing and such other subjects. If a school of that kind is established for the East Coast districts, for the students of the northern districts, the advantage will be very great. Sir, I understand that there are about 30 or 35 students belonging to the northern group of districts studying in the School of Commerce at Calicut. It is not very easy for the people in the northern districts to go all the way to the West Coast to get themselves trained in these special branches of learning. The need for persons trained in commercial correspondence, book-keeping, type-writing and like subjects has been increasing. Cocanada is a town of growing commerce and of very great importance. Its trade both coast and foreign as well as inland has been big and is growing in volume and the demand for persons trained in commercial knowledge is increasing every year. I would therefore strongly urge upon the attention of the Government the necessity of establishing a commercial school in the north, in the East Coast, and I prefer Cocanada as being the best place for that school.

"I have asked for a provision of Rs. 12,000 being made for this purpose. I believe that this is a small allotment, but a very good beginning might be made by an excellent school of commerce being started in Cocanada with this sum. No doubt a technical school is going to be started in Cocanada very soon, but that is more or

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loss for mechanical training, and I do not think that commercial subjects such as book-keeping, commercial geography, type-writing, shorthand and other subjects like those that are being taught in the Calicut school of commerce will be taught in that school. I hope that the Government will be able to make this allotment and view this matter sympathetically."

The Hon'ble Mr. J. H. STONE:—"Sir, in the first place the Honourable Member, relying entirely upon departmental returns, has somewhat under-estimated the provision that exists in the northern districts for the teaching of commercial subjects. There are in these districts three schools in which book-keeping, commercial arithmetic, commercial practice and commercial geography are taught and there are also some schools in which type-writing is taught. These schools are all secondary schools. As the Council is doubtless aware, under the scheme for secondary school-leaving certificates, the course in secondary schools has been very much widened and now includes the teaching of these commercial subjects. The department is anxious to do all in its power to encourage schools to take up these commercial subjects. In the first place, we have trained teachers for these schools in the school of commerce at Calicut. We have trained, I think, altogether about 150 already and another batch of teachers is to be trained next year. In the second place, the Government have given suitable grants, in many cases free of contribution by the manager, for the purchase of type-writers and other appliances. In the third place, the Government have altered the rules relating to the public service in such a way that a boy who obtains a secondary school-leaving certificate in an ordinary high school and gets a sufficient number of marks in type-writing can become a typist in a Government office. Previously it was of course necessary for him to pass the technical examination held by the Government.

"I think I may say that, so far as Sir Alfred Bourne is concerned and so far as I am concerned, we think that this kind of provision for industrial education of an elementary kind is probably superior to that which is to be obtained in the schools which the Honourable Member has advocated and which are being recognized, and in some cases aided, by the department. It is a matter of common complaint in regard to schools where these commercial subjects are taught, especially type-writing, that the typists are very inefficient and the same complaint is made with regard to shorthand writers. The great reason for this inefficiency is indifferent general education, particularly indifferent knowledge of the English language. I think there can hardly be any doubt that we have a much better chance of getting a good class of clerks, whether for commercial or Government purposes, by teaching boys these commercial subjects in a well-organized and well-taught school than by allowing them to be given a knowledge of these subjects in these aided institutions, which often are ill-organized and in which the subjects are often ill-taught. I think if we are to set up in Cocanada or any other place in the Northern Circars an elementary school of commerce, we shall be merely, so to speak, competing with ourselves and we shall be merely preventing young people from making use of the secondary schools which now serve the purpose of commercial schools. Therefore, I am not at all inclined to fall in with the Honourable Member's proposal. In fact, I am instructed by the Government to oppose this proposal so far as it relates to the setting up of a school at Cocanada.

"So far, I have been speaking only of elementary commercial instruction. The question of more advanced instruction in commercial subjects is engaging the attention of the Government; and I certainly think that it would be impossible at the present moment to make any promise to set up a school at Cocanada or elsewhere for more advanced education; but I think the Honourable Member will doubtless be glad to know that this matter of advanced commercial instruction is engaging the attention of the Government. But, of course, we have a school down at Calicut and I cannot help feeling that it is almost an accident we have this school there; it began in a humble way and has developed a good deal owing to the personnel of the teachers in charge of it. If we are to have a school of commerce for the rest of the area unconnected with any other institution, the question is whether we should have a school at Cocanada almost as a pendant to this school of commerce at Calicut. I hope I have given sufficient reasons why the plan suggested by the Honourable

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Member does not commend itself to the Government. I may remark that, even if anything were to be done, there does not seem to be any need for a special budget provision. At present the sum mentioned by the Honourable Member is a very small one and if we were to decide anything later in the year the money could be easily found."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"In view of the Government's intention of considering the subject favourably, I beg to withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

XX. & 24. Medical.

The Hon'ble Mr. A. BUTTERWORTH:—"I now beg to introduce the heads XX. & 24. 'Medical'."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"May I make an inquiry? I am not quite sure if I am right in stating that sanitation is included under 'Medical.' With reference to the statement made by the Hon'ble Sir William Meyer in the Imperial Legislative Council that a recurring assignment of £40,000 for sanitation has been made, may I inquire whether any portion of that sum has been assigned to this province? I do not see it anywhere in the Revised Financial Statement."

The Hon'ble Sir HAROLD STUART:—"Nothing yet."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I have one other inquiry to make. With reference to the women's medical service about which I read sometime ago in the newspapers, may I inquire whether any information has been received as to how many of these officers have been posted to this province? I was told that the salaries of these officers would be placed on the budget estimates of the provinces to which their services would be lent. May I know whether any particular number of officers have been posted to this province and if so the duties upon which they are to be employed? May I know whether the Government have any information with reference to the number of officers to be posted to this Presidency or the duties to be assigned to them, seeing that it is stated that their salaries will be debited to the province?"

The Hon'ble Sir HAROLD STUART:—"Where is that stated?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I received a reply from the Government to that effect."

The Hon'ble Sir HAROLD STUART:—"I think there must be some mistake."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"That service is to be under the control of the Countess of Dufferin Fund and it is said that a number of officers will be lent to each province and their salaries will be paid out of the revenues of the province."

The Hon'ble Sir HAROLD STUART:—"If the Honourable Member will communicate with me later, I will give him what information I can."

The Hon'ble Mr. K. RAMA AYYANGAR:—"May I know under what head provision is made for the cholera establishment recently formed?"

The Hon'ble Sir HAROLD STUART:—"That is under this head 'Medical'. Do you want the exact item? It is distributed under the head of sanitary staff, sanitary inspectors and sanitary assistant surgeons. Formerly the entry was one lump sum, but now it is distributed under the appropriate heads."

The Hon'ble Mr. A. BUTTERWORTH:—"The Honourable Member will find the information on page 162 of the Civil Budget Estimate."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"On page 14 * of the Revised Financial Statement, I find that against item 20 'Grants to local bodies for minor sanitary works' 25 lakhs is entered. May I know whether out of that sum anything has been given for protected wells and if so how much?"

* *Vide* page 610 *infra*.

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The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"It includes an item for that purpose."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"How much?"

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"Five lakhs."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"With reference to the portion of the special assignment for 'Medical' at the discretion of this Government, I should like to know for what purpose this sum has been spent. I refer to the grant of Rs. 1·50 lakhs placed at the disposal of this province. On page 21* of the Revised Financial Statement you find the following: 'The whole of the first grant has been spent in the current year; and in respect of 'the second a portion only (·55) will be expended in the current year. It is 'expected that the balance (·95) will be utilized before the close of 1914–1915.' That is paragraph 16. That is the very item referred to under the head of 'Medical' on page 54, † paragraph 154, where it is stated 'the larger part of this 'lump grant could not be utilized in the current year.' I expect that this is the balance of this grant."

The Hon'ble Mr. W. FRANCIS:—"Would you please repeat your question?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to know the purpose for which this sum of ·95 lakh, a part of the grant of 1·50 lakhs intended for medical objects to be spent at the discretion of this Government, is proposed to be spent. Out of this grant a sum of ·55 lakh has been expended in the current year. I should like to know how the remaining sum of ·95 lakh will be expended in the current year. I should like to know the objects on which the amount is to be expended. That is the item referred to in paragraph 16, page 21 * of the Revised Financial Statement. Presumably the same item is referred to in paragraph 154, page 54 † of the Revised Financial Statement."

The Hon'ble Sir HAROLD STUART:—"It is to be distributed over a number of items. I am told that it has all gone into the Public Works budget under the head 'Royapuram Medical School'."

The Hon'ble the VICE-PRESIDENT:—"Is the Honourable Member satisfied?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Yes."

PROVISION FOR PROTECTED WELLS.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I have just been informed that out of this grant of 25 lakhs for sanitation to local bodies, a sum of five lakhs has been provided for the object I have mentioned in the resolution which stands in my name. Therefore, it is not necessary for me to move this resolution; but I wish to make one observation or rather one request for information. During the current year, under the Government Order dated 26th June 1913, five lakhs were allotted. It was distributed among the local bodies. Several local bodies, in some of which I am a member, sent up a statement showing that they were prepared to do the work. This year I understand that the entire five lakhs have not been allotted but only 3½ lakhs have been actually allotted. I should like to know whether it is the experience of all the local bodies that there has not been sufficient time for them to digest entirely this sum of five lakhs. May I know if that is the case, whether the Government will be pleased to ask the local bodies to set about digesting this sum of five lakhs?"

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"During the current year we first of all distributed a sum of Rs. 90,000 to six boards in June 1913 for experiments with wells with pumps. The Government wished to ascertain whether the experiment was likely to be successful and therefore distributed a grant of Rs. 15,000 for each of the six district boards of Chingleput, Nellore, Chittoor, North Arcot, South Arcot and Salem. The reason why these districts were selected for experiments is explained

* *Vide* page 117 *infra*. † *Vide* page 130 *infra*.

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in the Government Order of 26th June 1913. Again in December 1913 another order was passed by which a sum of 2·66 lakhs was distributed. So the sum of 2·66 lakhs plus ·30 lakh is the sum actually distributed in the current year and the rest has been spent upon the supply of pumps for these protected wells. For the next year we have made a provision of 25 lakhs for minor sanitary works. If these experiments are successful and if applications are forthcoming, we may be able to allot money for them up to a sum of five lakhs. We have not yet distributed this sum of five lakhs."

The Hon'ble Mr. B. V. NARASIMHA AYYAR :—"The answer has been re-assuring ; and I may state that the apprehension entertained in some quarters that these protected wells will not be popular and that the Hindus and Muhammadans are averse to taking water from closed wells is found to be groundless In several portions of Salem the idea is welcomed In the taluk boards applications were received for protected wells. I am sure that the Government will be flooded with applications for protected wells, and this system will prove to be a success as expected by the people and will be a means by which cholera and other epidemics will be seriously checked. I beg to withdraw the resolution which stands in my name."

With the permission of the Hon'ble the Vice-President, the Hon'ble Mr. B. V. Narasimha Ayyar withdrew the following resolution of which he had given notice :—

"XV. This Council recommends that the Governor in Council be pleased to increase the provision under 24-C. Medical by five lakhs of rupees for the purpose of increasing the number of protected wells sanctioned for this year under G.O. No. 1080 L., dated 26th June 1913, and that the increase be met by a corresponding reduction to that extent under 45-B. Civil Works.".

XXI & 26. Scientific and other Minor Departments.

The Hon'ble Mr. A. BUTTERWORTH :—"I now introduce items XXI & 26. Scientific and other Minor Departments."

The Hon'ble Mr. A. S. KRISHNA RAO :—"On page 179 of the Civil Budget Estimate we find that an additional lump provision of Rs. 7,200 for additional veterinary assistants has been included. May I know how many veterinary assistants are proposed to be employed ?"

The Hon'ble Mr. A. BUTTERWORTH :—"The number is 20. But the department does not anticipate being able to get more than 15."

The Hon'ble Mr. A. S. KRISHNA RAO :—"Where are they to be appointed ?"

The Hon'ble Mr. A. BUTTERWORTH :—"The Superintendent of the Civil Veterinary department will decide that."

The Hon'ble Mr. A. S. KRISHNA RAO :—"On the next page 180, I find a lump provision of Rs. 3,500 'for the maintenance of three veterinary hospitals that are 'likely to be started during the year and maintained by the Government.' I wish to know where these three hospitals are proposed to be started."

The Hon'ble Mr. A. BUTTERWORTH :—"I am not quite sure where the Board proposes to start these Government hospitals, but I think they are to be in Amalapuram, Ellore and Nellore."

SERICULTURE IN GODAVARI AGENCY.

The Hon'ble Mr. K. B. V. KRISHNA RAO :—"The resolution which stands in my name runs thus :—

'XVI. This Council recommends to His Excellency the Governor in Council that a sum of Rs. 5,000 be provided under 26-G. Scientific, etc., Departments—Agricultural experiments, for giving monetary help to the Koyas of the

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Venkatapuram taluk of the Godavari district for making sericulture a cottage industry among them, and that the same be met from the allotment under 45-B. Civil Works.'

"Sir, so far back as 1885 the Government found that the Bhadrachalam jungles contained certain trees and they were considered a suitable field for the cultivation of wild silks. Now, our esteemed President, the Hon'ble Sir John Atkinson, whilst Special Assistant Agent at Bhadrachalam gave this industry sufficient encouragement by inviting people from the Nizam's territory and making them take to this kind of culture. Wild silk and tassar silk cocoons were reared there; but the industry was subsequently neglected. In the year 1912 the Gödavari District Association brought this matter to the notice of the Government and it was referred to the Collector of the Gödāvari district and a report was called for from him. He expressed his opinion that there was some prospect of the successful development of the silk industry in the Nuğur taluk though not in the Bhadrachalam taluk and that in fact the silk industry was in existence in the taluk though on a limited scale and he said that if sufficient encouragement were given to the Koyas wild silk might be reared there and the silk industry might be encouraged as a cottage industry. The Rev. Mr. Cain who was asked to express an opinion and who lived the whole of his life among these wild tribes in that country also reported favourably. He said that he had every hope of this industry being taken up very willingly by the Koyas if only monetary help were given to them. Some of these people are now being financed by the merchants of Mangapeta in the Nizam's Dominions and still rear cocoons and follow that industry. The Koyas are a backward people and this is a very useful industry which they have been following for a long time; but they were obliged to neglect it for want of monetary help. I want that in addition to the great help that the backward people are being given by the Government some help in this direction may also be given to them. This is a most useful industry and I hope it will not be allowed to be neglected. With this view I recommend that a sum of Rs. 5,000 be set apart for financing these people. I therefore commend this resolution to the Government."

The Hon'ble Mr. A. BUTTERWORTH:—"It is true that the Hon'ble Sir John Atkinson made attempts in the early eighties to start an industry of this description in the Bhadrachalam taluk and he had some success in rearing cocoons. But if you read his report of 1885, you will see that that industry met with a very disappointing reception at the hands of the Koyas. The Hon'ble Sir John Atkinson expressed the hope that the Rev. John Cain would take up the matter and push it on. It appears from the correspondence that the Rev. John Cain did attempt to push the matter but was unsuccessful on each occasion in Dummugudem. He suggested that in Nugur in the neighbourhood of Venkatapuram there was a possibility of introducing this industry among the Koyas. The Collector also said that it was possible that something might be done. But the report of the Government Entomologist seemed to show pretty clearly that there was no hope of any such success as would justify the expenditure of any funds on behalf of the Government. A difficulty in the way of rearing tassar silk moths is that this species has never been sufficiently domesticated—in fact is not domesticated at all. Not only so, but the Government Entomologist said that it was extremely difficult to rear the young ones and that there was a further difficulty in regard to pairing. It appears that the tassar silk moth species contains several breeds which vary a great deal in regard to their silk producing capacity. It appears that a female moth which is in a semi-domesticated state will not receive the attentions of a domesticated male. She has to be placed in view of the wild male, but the wild moth may be of any breed, so that it is impossible to watch over the production of silk. The female moth may pair with a male moth which produces very poor silk, in which case the result will not be satisfactory; or the reverse may happen. The Government Entomologist remarked that the tassar silk industry which exists to a certain extent at Mangapeta and elsewhere in the Central Provinces is dying out, not only on account of the disappearance of the various trees on which the insects feed but also owing to the extreme difficulty of rearing them in captivity and to economic causes, namely, the competition of the superior mulberry silk.

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"The Honourable Member has not suggested in what way the Rs. 5,000 is to be spent by the Government. If he could suggest any means of introducing this industry which are likely to be useful to the people the Government would no doubt be willing to do the utmost in their power to help it forward. But if he means that the Government should pay Koyas for collecting—as they do at present—cocoons in the jungles I do not see how this would effect the introduction of any form of industry. The people at present are being financed by Mangapeta merchants and there is no object in Government becoming the rivals of these merchants."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"The industry has not died out. The Koyas are still going on with the collection of cocoons. They are only too glad to take to that industry on a larger scale if proper help is given to them both in the shape of advice and small advances. They are no doubt given small advances by the merchants of Mangapeta in the Nizam's Dominions. I also read the report of the Government Entomologist that the silk produced here will not be superior in quality and will never compete with the tassar silk imported from China and Japan. But still wild silks are being spinned here; and there is room for a small cottage industry being started among these backward people. My proposal is to help them as far as possible both with advice and small advances so that the Government may be able to see whether it is possible to establish this industry as a cottage industry among these backward people."

The Hon'ble Mr. A. BUTTERWORTH:—"The Government made inquiries into the whole question of the silk industry in the year 1911 and after considering the reports of Collectors and the Board on the subject they came to the conclusion that the only tract in which there was any prospect of developing this industry to any material extent was the Kollegal taluk in the Coimbatore district. We have already obtained a man trained in the Bangalore school and sent him to Bengal for further training and he is to be sent among the people of Kollegal with a view to improving their methods. I can only repeat the assurance which I have given to the Honourable Member that, if the Government saw any means of introducing a useful industry in the tract referred to by him, they would undoubtedly do something; but they do not see any reason why they should pay stipends to the Koyas for collecting wild cocoons."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"I understand that Government will be glad to help these backward people if there is any possibility of introducing this industry in that part of the country. If the Government intend giving that kind of help, I would withdraw this resolution."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

DISTRICT AGRICULTURAL INSTRUCTORS.

The next resolution stood in the name of the Hon'ble Mr. K. Rama Ayyangar and related to the provision of district agricultural instructors.

The Hon'ble Mr. A. BUTTERWORTH:—"Perhaps I might make a statement in connection with this resolution. The Government, I have no doubt, quite understand and appreciate the object of the Honourable Member in bringing this resolution. They recognize the great importance of bringing agricultural knowledge to the very door of the people. They are doing the utmost in their power to further that object, but I am sure that the Honourable Member will recognize that the information to be supplied by the agency which he proposes—which I understand is that of revenue inspectors who would be partially trained in agriculture—is not to be compared with the information which would be afforded to ryots by trained agriculturists. The Board of Revenue have just sent up to Government a large scheme for enlarging the Agricultural department which includes a very large addition to the present staff for the purpose of district work and for demonstrating to the people different modes of cultivation. Under these circumstances the Honourable Member will not perhaps feel it necessary to press this resolution."

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The Hon'ble Mr. K. RAMA AYYANGAR :—"After the assurance given I feel that there is no necessity to press this resolution; but I wish to bring to the notice of the Government that it would be well that arrangements are made when the new establishment is entertained to provide for officers who will certainly be able to spare time to work with some ryots in specific villages—with the leading ryots in those villages—so that, when they pursue an improved system, others might follow the example and the whole thing might be made plain. I beg to withdraw the resolution."

With the permission of the Hon'ble the Vice-President, the Hon'ble Mr. K. Rama Ayyangar withdrew the following resolution of which he had given notice :—

"XVII. This Council recommends to the Governor in Council that provision be made to provide three trained officers of revenue inspector's grade in each district to teach the ryots practically the improved and up-to-date methods of agriculture and that a provision of Rs. 3,500 be made for the purpose and if necessary the deficit in the budget under the head 26-G. Scientific, etc., Departments—Agriculture be made up by reducing the provision under 45-B. Civil Works."

IMPROVEMENT OF MILK SUPPLY IN TOWNS.

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"The next resolution which stands in my name relates to a provision being made for the deputation of an officer to examine the question of milk supply in towns. The resolution runs thus :—

'XVIII. This Council recommends that His Excellency the Governor in Council be pleased to make a provision of Rs. 25,000 in the budget estimate for 1914-1915 under 26-G. Scientific, etc., Departments—Agriculture for the deputation of an officer to examine and report on the best method of improving the milk supply of towns and that a corresponding reduction be made under 45-A. Civil Works—Civil Buildings.'

"It is now admitted by all those who are acquainted with the present unsatisfactory condition of the milk supply in towns that this is one of these intricate problems that require urgent attention not only at the hands of sanitarians but also of officers connected with the administration of this country. The subject has now attracted the attention of the All-India Sanitary Conference during its last three sittings and the various phases of this problem have been discussed. I would request the attention of Honourable Members for a correct understanding of the subject to the very interesting papers that were contributed to the last Sanitary Conference, especially a paper by Dr. Harold Mann, Principal of the Poona Agricultural College, who dealt with the question not merely as a subject for the sanitarian but from the point of view of the agriculturist and the difficulties which have to be contended with before any improvement could be effected.

"The problem has to be looked at not so much from the point of view of placing restrictions and enacting by-laws for the prevention of the adulteration of the milk supply as from the point of view of affording facilities for the production of pure milk and for the augmentation of the supply of pure milk to be placed on the market. From this aspect you will see that it is more a question for the Agricultural department, a question for the Revenue department in the first instance rather than a question for immediate solution by the department of Sanitation. After a most interesting discussion at the Sanitary Conference which considered the various aspects of the problem of milk supply, the resolution that was adopted was that facilities for the production of pure milk should precede the restrictions either by way of by-laws or by way of sanitary regulations such as have been found necessary in western countries. In western countries legal standards of milk have been fixed and anybody who sells milk falling below the particular standard of purity—the particular standard of composition of fat or other ingredients of milk—would be condemned and the milk would be prohibited from being sold or made available to the public. But the conditions in India are entirely different. An officer of the experience of Dr. Harold

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Mann considers that the affording of facilities for the production of milk should precede the imposition of these restrictions in India. The question for consideration is the most economic method by which this can be affected without at the same time raising the price of milk and thereby inflicting untold hardship on the poorer classes who now look on milk as a necessary commodity of their food. Therefore from this aspect I place this matter before the Council and my suggestion is that an officer should be specially deputed for the purpose of examining the present facilities for the supply of fodder in the vicinity of towns. This is the first question to be tackled and, unless that is examined, I do not think that any restriction that you may impose against the adulteration of milk would be of any effect whatever in the long run. They might mean for the moment a better quality of milk at a higher price; but that is not the question which has to be first looked at.

"In this connection I would draw your attention to the resolution which was adopted at the last Agricultural Conference which sat at Coimbatore and which I believe the Hon'ble Sir John Atkinson also attended. The terms of that resolution indicate the problem quite clearly and, if that is taken into consideration together with the resolution adopted by the Sanitary Conference, you will find that the first subject that has to be examined, as I have already stated, is not so much the placing of restrictions on the sale of adulterated milk as that of affording facilities for the production in a larger quantity of pure milk in towns. A certain amount of stimulus in various directions is necessary and this has been indicated in those papers referred to in the resolution of the Board of Agriculture which is in these terms :—

'The conditions of the dairying industry in India is admitted on all hands to 'be most unsatisfactory, although Indian conditions offer a field for the development 'of dairying second to none in the world. Dairy produce is one of the staple foods of 'the people and cattle in India are bred almost exclusively for milk and draught pur- 'poses. Again dairying is a branch of agriculture which can be very successfully 'combined with cropping and is also especially suited for the development of the 'co-operative idea. In order that steps may be taken to improve the condition of 'the industry, the Committee make the following recommendations :—

'(1) That dairying as a branch of agricultural science should in future 'occupy a prominent place in the programme of the agricultural departments

'(2) That legislative measures should be taken to protect honest traders and 'to encourage capitalists to invest money in the dairy industry.

'(3) That sustained and systematic effort should be directed towards the 'improvement of the milk-producing qualities of dairy cattle, both cows and buffaloes. 'The Committee are of opinion in this connection that there is no necessary conflict 'between draught and dairy qualities in cattle. It is therefore recommended that 'efforts should be directed to breeding what is known as the "dual purpose animal." 'With a view to this end the Committee recommend—

'(a) That cattle-breeding farms at suitable centres should be started with 'a view to increase the milking capacity of dairy cattle by selection and judicious 'crossing. Special attention should be paid to experimental feeding for the purpose 'of ascertaining what are the best fodder and food stuffs for dairy cattle. A dairy 'school should be opened in each province at some important dairy centre for the 'training of persons who propose to engage in dairying.

'(b) That the supply of bulls on the premium system or otherwise to 'villages should be encouraged.

'(c) That cultivators should be encouraged to grow crops which are 'specially fodder crops and the distribution of free seed for this purpose should be 'considered.

'(d) That effort should be directed to educating the people on the practical 'side of cattle management and in particular to the profitableness of the "dual purpose 'animal."

'(e) That the question should be considered of establishing in the better 'cattle breeding districts milk record societies on the lines of the Danish "Control" 'bodies in order that the selection of bulls of known quality may be made with 'certainty and the usefulness of inferior cows brought home to the breeder.

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'(4) With a view to the spreading of information as to the best means of 'handling, storing, transporting and selling milk and the manufacture, packing, transit 'and sale of milk products, the following measures are recommended :—

'(*a*) The dissemination by practical demonstration of the most up-to-date 'and profitable methods of pasteurizing and sterilizing milk, of transporting and distri- 'buting milk in suitable vessels, of the manufacture, storage, packing and transport 'of ghee, butter and cheese and the utilization of separated milk and other by-products. 'It appears that in many of the milk-producing districts where separators are used, 'the separated milk is thrown away at present.

'(*b*) The education of public opinion in cities as to the importance of a '"clean" milk supply by means of the press.

'(*c*) The provision by Government of free information and assistance to any 'one willing to embark on a dairy enterprise of any sort. This should take the form 'of free plans and specifications for all classes of dairy buildings, free specifications 'and advice as to the purchase and erection of plant, advice as to correct systems of 'keeping dairying accounts and free information generally on all points connected 'with the establishment and working of dairy enterprise in any direction, so that any 'one willing to invest money in the industry might be so guided as to ensure his 'organization being planned in the best possible manner for profit earning.

'(5) The Committee further recommend the subsidising by the State of co- 'operative societies, public companies or private individuals for the production or sale 'of milk, the manufacture and distribution of milk products and kindred objects. 'This might take the form of loans secured on the capital assets of the concerns and 'could form a fixed percentage of the capital of the business.

'(6) The Committee further recommend that cheap rates for the carriage of 'daily produce by passenger and mail trains should be granted. It appears that 'Indian railway rates for milk are at present 100 per cent. over British charges for 'distances over 50 miles.

'(7) As regards scientific investigation, the Committee recommend that steps 'should be taken to find out—

'(*a*) How best to sterilize milk in India.

'(*b*) How to make a good starter for ripening buffalo cream.

'(*c*) What percentage of fat buffalo cream should contain to produce the best 'results in ripening.

'(*d*) How to milk cows without the presence of their calves.

'The following is a summary of the recommendations of the Committee :—

'(*a*) Legislation to protect honest trading.

'(*b*) Cattle breeding at Government farms or at private farms under Govern- 'ment supervision with the object of producing an improved type of "dual purpose 'animal."

'(*c*) Distribution of bulls in villages on the premium system or otherwise.

'(*d*) Encouragement of the growth of crops which are specially fodder crops.

'(*e*) The establishment of milk record societies in the better cattle breeding 'districts.

'(*f*) Spread of knowledge of improved methods.

'(*g*) The establishment of properly equipped dairy school in each province.

'(*h*) The organization and, if necessary, the subsidising of dairy concerns 'especially on co-operative lines.

'(*i*) The giving of advice to private individuals for the purpose of starting or 'managing a dairy business.

'(*j*) Cheapening of the means of transport by rail for dairy produce.

'(*l*) Scientific investigation.

'The extra establishment to carry out the above programme, if approved, must 'be worked out for the special conditions of each province.'

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"You will, therefore, see that if all these objects are to be attained a beginning has to be made in this province to carry out the recommendations of the Board of Agriculture as well as of the Sanitary Conference and that efforts should be directed first towards encouraging agriculturists and milk-dealers to put into the market a greater quantity of pure milk than is now available for consumption. That involves the examination of the question of fodder supply for cattle in towns. A special officer will probably be the best man to examine this question and make a suitable recommendation in this matter. I might refer in this connection to the report which has been sent to the Government by Mr. Sampson in which he points out the unsatisfactory condition in this Presidency of the dairy industry with special reference to the city of Madras.

"The last point that I wish to mention as regards the importance of this subject to an agricultural country like India is that we have been importing a large quantity of tinned milk during the last few years. The quantity of tinned milk imported into this country through the important ports in India was—

	Rs.
In 1907-1908	7,173,139
In 1908-1909	8,218,902
In 1909-1910	9,198,423
In 1910-1911	9,855,791
In 1911-1912	11,232,310
In 1912-1913	12,783,299

"Thus in an agricultural country where the conditions for the dairying industry are second to none in the world the value of imported milk comes to seventy lakhs of rupees. This represents the loss which the agriculturists of this country have sustained for want of facilities for the encouragement of this industry. In pressing for the appointment of a special officer I am more anxious to see that the agricultural aspect of the problem should be examined first. I am not so anxious to press on the attention of this Council the sanitary side of the problem. Probably my Hon'ble friend Mr. Nayar would refer to this aspect. It has been found, I think by a very high authority, that legal standards in this country cannot be fixed under existing circumstances and that a great deal will have to be done before people can be compelled by law and sanitary regulations to sell only milk conforming to certain standards which may be adopted in this country. It is this aspect of the question that I wish to refer to and it is for this purpose I suggest a special officer being appointed to visit all the important towns and ascertain the existing conditions of fodder supply and the breed of cattle available. If improvements were effected in these two directions the question of imposing restrictions which are necessary would naturally follow in their wake. With these words I commend the resolution to the acceptance of this Council."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"The Government fully recognize the importance of the problem of milk supply in towns to which the Honourable Member has drawn the attention of the Council. The problem is a very difficult one and I am sure the Honourable Member is alive to the difficulties that surround it. He desires to attack the problem on its agricultural side by asking us to adopt means for improving the supply of fodder and the breeding of cattle and doing things of that sort. I am not sure whether it is not perhaps the wrong end to begin with. The question is whether, if you want to get a good and wholesome supply of milk, it is not desirable, in the first instance, to begin with sanitary and scientific dairying and do what is possible to ensure the proper handling of milk and dairying on approved lines.

"As to the measures to be adopted for this purpose, there is a large mass of literature. It has undergone examination at the hands of the Agricultural Conference which met at Coimbatore and it has also been the subject of examination at the Sanitary Conference to which the Honourable Member has referred. It has been investigated by various commissions and committees in Ireland and other places. Quite recently last year there was an elaborate report on the Irish milk supply by a committee appointed for the purpose. The more important question, however, is to

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see how far it is practicable to take steps to improve, as early as possible, the supply of milk that is available in towns. Recently there was an elaborate report on the subject sent in by Captain Russell, the Health Officer of the Corporation of Madras. We understand the Corporation are going to establish two or three cow-houses in the city of Madras, and to see what it is possible to do in the way of ensuring the better handling of cows and securing the purity of the milk supply. That experiment will, I hope, be carried out in the next year. It seems desirable to await the result of this experiment that will be carried on in the city before we consider what steps should be taken for the improvement of the milk supply in the *mufassal* towns. After all, the conditions of milk supply are not very different in the *mufassal* and in the city. The same difficulties are likely to be encountered whether it be in the city or in the towns in the interior and, if the problem is successfully solved in Madras, a similar experiment may be tried in *mufassal* towns.

"I quite agree with the Hon'ble Mr. Ramachandra Rao in his view that it is not sufficient merely to lay down by-laws for the purpose of regulating the purity or the standard of milk. It is necessary to take steps to ensure an adequate supply of wholesome milk; but the other measures have also to be taken in hand, because inferior and adulterated milk is bound to be cheaper than good and wholesome milk. It may be necessary to enact by-laws for the purpose of putting the adulterated article out of the market. We fully realize the importance of this problem, but I think it is desirable to await the result of this experiment which will be started in Madras in the course of the next year or so and see how far we can proceed on similar lines or on lines altered to suit the different conditions of *mufassal* towns. In these circumstances, it seems unnecessary to sanction the deputation of an officer now for this purpose."

The Hon'ble Dr. T. M. NAYAR:—"I think the Hon'ble Mr. Sivaswami Ayyar is suffering from a confusion of ideas so far as the scope of the experiment that is proposed to be started by the Madras Corporation is concerned. The Madras Corporation aim at ensuring a purer milk supply by having model cow-sheds and preventing the adulteration of milk, and thus ensuring a better and purer supply; whereas what the Hon'ble Mr. Ramachandra Rao asks in his resolution is to have an investigation into the breeding, feeding and other things connected with cattle. The Corporation after all cannot ensure a better breed of cattle, they can only see that the kinds that are available in Madras are housed properly and are sanitarily kept and that the milk is supplied without adulteration or contamination. The milk of the cows varies very much in composition especially in its nutritive value. This depends upon what the cows are fed upon. I think one of the greatest disadvantages we have, so far as our milk supply is concerned, is that we cannot get sufficiently nutritive milk, because our cows are not properly fed. It is on that point my Honourable friend wants investigation. I am afraid that point will not be solved by the experiment which is to be tried by the Madras Corporation. Therefore, I would strongly recommend that the Government should embark upon this agricultural aspect of the inquiry leaving the sanitary aspect to be worked out by the Madras Corporation.

"With regard to the difficulty of fixing the standard of milk, I think under any conditions it will be impossible to fix the standard of milk by studying the reports of other countries. What is usually done in any city where you have to fix the standard of milk is, you take a large number of cows and analyse their milk and come to a definite standard. So far as the city of Madras is concerned, the Corporation is now going to make an experiment of analysing the milk of various cows available in Madras and from that arrive at a standard. Neither the Irish standard nor the Danish standard will do for the purpose. The question is whether by the proper breeding or feeding of cattle that standard could not be made higher than what it is under the present conditions. That is a very important object connected with the question of milk supply and I hope the Government will consider that aspect. I do not see any advantage in waiting for the results of the experiment to be made by the Madras Corporation, because we cannot arrive at any conclusion in the direction in which the Hon'ble Mr. Ramachandra Rao wants us to arrive."

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(Sir Harold Stuart; Mr. Ramachandra Rao.)

The Hon'ble Sir HAROLD STUART:—"Sir, the particular direction of inquiry which has just been referred to by the Hon'ble Dr. Nayar is a matter which has already engaged the attention of the Government. We lately had a most exhaustive inquiry into the condition of the cattle in this Presidency (including the question of milch cows) by Mr. Sampson. In passing orders on that report we considered what further action, if any, was necessary on the part of the Government; and the conclusion we have come to is that we must strengthen the Agricultural department by obtaining the services of men skilled in the subject of cattle breeding and rearing; I hope that before long we shall succeed in obtaining from England or from Europe a man possessing these qualifications, and one of his duties will undoubtedly be—perhaps his first duty will be—to investigate the question of the best breeds of cattle and how to improve the breeds of milch cattle. Perhaps with that information the Honourable Member will be satisfied. After what has been said I will not say that I sympathize with this resolution."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I know that the Hon'ble Sir Harold Stuart sympathizes with every legitimate claim put forward in behalf of the people in this country and I therefore think that it is absolutely unnecessary for him to guard himself against the particular request that we are making. I also know that the subject has been engaging the attention of the Government, but I am afraid that my point has not been sufficiently appreciated. As the Hon'ble Dr. Nayar has pointed out, the whole object of my resolution is to see that an investigation is conducted in this matter with two specific objects—to improve the milk supply in towns and to secure an increase in the nutritive value of milk. The nutritive value of milk, as was pointed out by the Hon'ble Dr. Nayar, depends upon the feeding of cattle and I contend that in many towns feeding the cattle has become very dear and the circumstances which brought about the present state of things are matters for a searching inquiry both in the Revenue and Agricultural departments. There have been considerable assignments of land in the vicinity of towns for the purpose of cultivation; and at the same time, Sir, as recommended by the Board of Agriculture, ryots have to be encouraged in growing fodder crops which will be useful for the feeding of cattle in these towns. That is the question which, as pointed out by the Hon'ble Dr. Nayar, will not be solved by any experiment made in Madras. We have to investigate the conditions in which the present difficulties have cropped up and find out how the Government may stimulate the growth of fodder supply in the vicinity of towns, and nothing that would be done by Captain Russell, whose report I have had the pleasure of looking through, would contribute towards the solution of this question.

"Some reference was also made to the quality of milk by the Hon'ble Dr. Nayar. It seems on a perusal of the papers which were placed before the last Sanitary Conference that a great deal of analysis has been made both at Bangalore and other towns for the last three or four years by experts. It was conceded that it was impossible to apply in this country European standards with reference to milk. It was then stated that the quality of milk varied very much from district to district and often from province to province, and therefore, the question of laying down a standard with reference to milk is an extremely intricate one which will have to wait a good long time for its solution. In the meantime the question that requires investigation in this country is the fodder supply or rather the respective nutritive values of the fodder used for feeding the cows. That is a question which I do not think any expert from Europe would be able to solve—such as that suggested by the Hon'ble Sir Harold Stuart. That is the aspect of the question on which I should like to lay particular stress.

"With reference to the erection of cow-sheds in the city of Madras it has been pointed out by various persons who are acquainted with the subject, persons who have studied the subject in Rangoon, Lucknow and Calcutta, that it is extremely undesirable to have cow-sheds in towns or cities, but that they should be moved outside towns and their sanitary surroundings should be improved and, if that were done,

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there would be a great improvement in the quality of milk The three points of vital importance with reference to the milk supply are—

'(1) that the animals should be improved so as to give a larger amount of milk for the food employed.

'(2) that the animals should be in cheap and natural surroundings outside the city instead of inside,

'(3) that the transport of milk both from adjacent points by road, and from distant points by railway, should be organized, so that cheaply produced milk should be delivered in the cities in good condition.'

"I should think that the improvement in the supply of milk in towns is greatly dependent upon these three questions, and I believe that an officer who is acquainted with the conditions prevailing in this province would probably be able to submit to Government a report which might help towards the solution of these three questions.

"Mr. Sampson's report is no doubt of very great value as regards the question of breeding. Incidentally he has referred to the question of milk supply in his report. In these circumstances I would suggest that an officer be placed on special duty. If consideration be given to these views that I have put forth, I shall be glad to withdraw the resolution; but if the question be made to depend upon any inquiry to be made by Captain Russell in Madras, I am of opinion that it would not contribute to the solution of the question from the point of view I have just urged in this Council."

The Hon'ble Mr. P. S SIVASWAMI AYYAR:—"I do not suggest that all the questions connected with this problem will be solved by the result of the experiment that is to be made at Madras. As I said there are two sides—the agricultural side and the sanitary side. The sanitary or the dairying side of the problem might be solved by the experiment that is to be made at Madras as to the standard of milk and the measures to ensure the purity of such milk as is available. As pointed out by the Hon'ble Sir Harold Stuart, the measures which are in contemplation in the Agricultural department are likely to assist the solution of the other side of the question. When the expert whose employment is under consideration arrives and when the other measures that are suggested in Mr. Sampson's report are considered it would be possible to take steps towards solving the agricultural side of the problem of milk supply. What I mean to say is that, if you want to do anything quickly to ensure the purity of the supply, it is much better to do something on the lines of what is likely to be done in Madras by means of cow-houses and so on. The questions of improving the breeding of cattle and the feeding of cattle which have a bearing upon the problem of milk supply are questions which should be considered separately by the Agricultural department, and they are engaging the attention of the Government, and therefore I think that it is not necessary at present to employ a special officer as proposed in the resolution. So far as the results of the Sanitary Conference are concerned, we have not yet seen the resolutions and we do not know whether they suggest any specific measures for this purpose. When we receive the proceedings of the Sanitary Conference, we shall of course consider their suggestions and see what can be done."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I do not wish to embarrass the position of the Government at this stage by pressing the resolution to a division. Apparently from what the Hon'ble Mr Sivaswami Ayyar has said, he is willing to consider this matter in the light of the resolutions of the Sanitary Conferences when they are received."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"If any specific measures are suggested we will consider them."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I thought that specific measures were considered in the disposal of Mr. Sampson's report."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"You mean the improvement of fodder supply and breeding"

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The Hon'ble Rao Bahadur M. RAMACHANDRA RAU:—"I do not wish to advocate any sanitary regulations being framed with reference to milk supply before this question of fodder supply is solved. I wish to make myself clear, and I would make one more quotation: 'Any attempt to impose sanitary measures which will result in a rise in 'the price of pure milk will be a mistake and the problem is to find a method of so 'economising in the production of milk and in the method of its conveyance to 'market that it will be possible to impose restrictions in the interests of sanitation 'without raising the price'. Any experiment that might be made in Madras, if it leads to a rise in the price of milk, without at the same time introducing the production of a larger quantity of pure milk in the market, would rather, I think, at this stage, if I may venture an opinion, be a matter which will be looked upon with some concern by the people."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

XXII. & 29. Superannuations.

The Hon'ble Mr P. S. SIVASWAMI AIYAR:—"I beg to introduce XXII. & 29. 'Superannuations'."

XXIII. & 30. Stationery and Printing.

The Hon'ble Mr. W. O. HORNE:—"I beg to introduce XXIII. & 30. 'Stationery and Printing'."

XXV. & 32. Miscellaneous.

The Hon'ble Sir HAROLD STUART:—"I beg to introduce XXV. & 32. 'Miscellaneous'."

36. Reduction or Avoidance of Debt.

The Hon'ble Mr. A. BUTTERWORTH:—"I beg to introduce 36. 'Reduction or avoidance of debt'."

XXIX. & 42. Irrigation—Major Works.

The Hon'ble Sir. HAROLD STUART:—"I beg to introduce XXIX. & 42. Irrigation—'Major works'."

XXX. & 43. Minor Works and Navigation.

The Hon'ble Sir HAROLD STUART:—"I beg to introduce XXX. & 43. 'Minor Works and Navigation'."

The Hon'ble the VICE-PRESIDENT:—"There is a resolution in connection with this subject, and if there is no Honourable Member who wishes to ask any question, I will ask the Hon'ble Mr. Kunhiraman Nayanar to move his resolution."

ANICUTS OVER THE KUDAKKADAVU RIVER IN MALABAR.

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"I beg to move the following resolution:—

'XIX. This Council recommends to His Excellency the Governor in Council that an investigation be made into the material advantages to the people of the localities concerned and to the Government, of constructing and maintaining an anicut over the Kudakkadavu river near Dharmatam in Melur desam, Malabar district, where the Kudakkadavu river branches off into the Dharmatam river so as to connect it in a straight line at a point in Parapuram desam in Pinarayiamsam, and another anicut at a point starting from Andalur desam

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across to Vadakampram desam of Vadakampram amsam, and that a provision of Rs. 3,000 be made in the budget for the purpose by making a corresponding deduction under 45-B. Civil Works.'

"In November last, in reply to a question put by me on the desirability of utilizing some of the rivers on the West Coast for the improvement of agriculture in the regions through which these rivers flow, the Government asked me to suggest any specific work of minor irrigation with a view to take it up for execution. In both Malabar and South Canara the question and the answer seem to have drawn the attention of the enlightened sections of the agricultural population, who, for a long time past, have been considering the possibility of improving the yield of their lands adjacent to the large streams by making proper and profitable use of them. I too have been making inquiries with a view to frame definite proposals to be placed before the Government. But for a private individual the task is not quite so easy and requires a great deal of time and labour to be spent on it. Since I gave notice of the resolution which I have the honour to move, I am glad to know that the Collector of Malabar has, in the interests of the landowners and the cultivating classes, been inquiring into the same subject and I am sure that in conjunction with the public spirited ryots of the district he would be able to help the cause which he has so much at heart. For myself, I hope to be able in the future to invite the sympathetic attention of the Government to a few works of minor irrigation both in Malabar and in South Canara. In order, however, to give the Government an idea of the kind of work that may be taken up I have brought forward my present proposal in the form of a resolution which I hope the Government will see their way to accept.

"The resolution asks for a minor irrigation work in the Kottayam taluk, in North Malabar, close to Tellicherry. Intersected as Malabar is by numerous rivers which empty themselves into the Arabian Sea, there is a difference between North and South Malabar in regard to the rivers in these two parts of the district. In North Malabar the rivers are navigable to a long distance right up to the interior and carry salt water to a long distance at high tide, whilst in the south, unless I am much mistaken, in a majority of cases the rivers are fresh water outlets without any regular navigation to speak of, except in the Kallai and Ponnani rivers or one or two more in certain seasons of the year. I am informed that the Government are now engaged in a scheme of major irrigation in the Palghat taluk, which may be extended to Ponnani. I understand that surveyors have been employed for taking levels, etc., preparatory to the opening of a regular system of irrigation. If I am correctly informed, the object with which the scheme is taken in hand is the preservation of the fresh water available for irrigation purposes without its being lost in the depths of the sea.

"The minor irrigation work I propose in the resolution will, in addition to the preservation of fresh storm water, prevent the ingress of salt water into large areas of paddy cultivation known as *kaipad* or saline tracts. It is expected to convert approximately about 7,000 acres of marshy cultivation into double crop lands and will also furnish an abundant supply of fresh drinking water to the people concerned, who at present have to use brackish water during the hot weather. Though in places like Sivaganga the experiments carried on for improving saline cultivation have, as is evident from the papers published, yielded but uncertain results, perhaps the only mode of dealing with *kaipad* or saline cultivation in Malabar is to exclude salt water, where possible, by means of anicuts.

"Dharmatam *amsam* (Dharmapatnam) is an island constituted by the Kudakkadavu and Dharmatam rivers, which flow into the sea at Dharmatam *desam*. The Kudakkadavu river has its source in the Western Ghauts and after a winding course divides itself into two branches near Dharmatam before reaching the sea. Dharmatam *amsam* has four *desams*—(1) Dharmatam, (2) Melur, (3) Andalur, (4) Palayat. I propose an anicut across that point in Melur *desam* where the Kudakkadavu river branches off into the Dharmatam river so as to connect it in

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a straight line at a point in Parapram *desam* in Pimarayi *amsam*. The river at this point is only about 60 feet wide and about 6 feet deep at high tide and less than 3 feet at low tide.

"I suggest a second anicut at a point starting from Andalur *desam* across Vadakkampram *desam*. The vestiges of an old anicut are still visible there at low tide and here people wade across the river. At high tide the depth of this part of the river is about 9 feet and at low tide about four feet or less; the width is about 90 feet.

"If the above two anicuts are built, more than 5,000 acres of *kaipad* paddy cultivation in the *amsams* of (1) Dharmatam, (2) Pimarayi, (3) Eruvatti, and (4) Vadakkumbhagam could, I think, be reclaimed and converted into two or three crop lands. These anicuts should be so constructed as to exclude salt water from the areas affected by them and to let off the superfluity of storm water during the monsoon rains.

"In respect of the above anicut No. 2, an alternative proposal is possible; that is, the anicut may be built at Marukkalla, which is about six furlongs above the railway bridge which spans the Dharmatam river, one end being at Palayad *desam* in Dharmatam and the other at Mannayad *desam* in Vadakkumbad *desam*. Here the river is about 150 feet wide with a rocky bed. At high tide the depth is about 5 feet and at low tide about three feet or less. This is at a point about two miles lower down the river from the spot marked for anicut No. 2. If this alternative anicut is built, the result would be that instead of 5,000 acres more than 7,000 acres of saline cultivation could be reclaimed. The difference in the width of the river is counterbalanced by the rocky bed which forms a good foundation for an anicut.

"I have only given a rough sketch of what may be done. The acreage that could be brought under regular cultivation is also an approximate estimate of my own. If, however, an investigation be made by an expert agency, I doubt not satisfactory results will be forthcoming which may induce the Government to take up the scheme and similar schemes likely to confer solid benefits on the agricultural population in Malabar and South Canara with a view to their being carried out. In regard to my present proposal I am assured by persons more competent than I to judge of its character and results that, if it is put in execution, a large extent of precarious *kaipad* cultivation can be converted into *punja* lands of two or three crops yielding an addition to the revenue of the Government. I think that the cost to be incurred will not be much. It has been suggested in some quarters that this and similar works should be undertaken by the owners of the lands of the localities concerned and that the Government may help them by means of the Agriculturists Loans Act and the Land Improvement Loans Act. I am afraid the suggestion is not practical. In the first place, among the landowners there will not be the requisite amount of public spirit and co-operation for taking up projects of the kind; secondly, considering that the rivers in question are more or less mountain torrents affected by the motions of the sea, expert knowledge is necessary to construct and maintain anicuts across them which no individual or body of individuals in Malabar or South Canara can readily command. I am inclined to think that the amount required for the investigation might be less than Rs. 3,000 and the labour involved cannot be much. Under these circumstances I appeal to the Government to accept the resolution which stands in my name."

The Hon'ble Sir HAROLD STUART:—"In June last a special subordinate officer was appointed to investigate proposals for the irrigation of the Palghat taluk, and I am quite ready to direct that these particular proposals be included in his programme. It is unnecessary, however, to make a special allotment for his expenses by this proposed transfer. I would rather not accept the resolution in its present form. I may, however, give the Honourable Member an assurance that these proposals will be considered."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

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(Mr. A. S. Krishna Rao.)

INCREASED PROVISION FOR MINOR IRRIGATION WORKS.

The Hon'ble Mr. A. S. KRISHNA RAO :—"I have the honour to move the following resolution :—

'XX. This Council recommends that the provision of seven lakhs made under 43-A. Irrigation—Minor Works and Navigation be increased by one lakh and that a corresponding reduction be made under 45-B. Civil Works—Civil Buildings'

"In this connection it is necessary for me to draw the attention of this Council to the minor irrigation works in the Presidency and to their present condition. It is known to all members of this Council that the statements about the condition of irrigation works are published once in five years, and a glance at the figures in these reports will show that there are always a number of irrigation tanks which are generally out of repair. We find according to the statement prepared for the quinquennium ending with fasli 1320 that, so far as the Government tanks are concerned, there were 28,708 irrigation tanks in repair and 4,050 out of repair. In the previous quinquennial report ending with fasli 1315 we find that 23,513 minor irrigation tanks are shown to be under repair and 8,984 tanks are shown as out of repair. Similarly we find that in regard to the other minor irrigation works a considerable number of them is out of repair. It will strike one that this large proportion of irrigation tanks being out of repair must necessarily affect a number of cultivators and landowners in the Presidency. It will also strike one that as much attention is not paid to the repair of these irrigation works as they really deserve. It is not my own statement. I find that in reviewing the report of the Board of Revenue, the Government then stated in G.O. No. 919, dated 29th March 1913, as follows: 'In 'reviewing the report for the previous fasli, Government called attention to apparent 'inaccuracies in the quinquennial statement of irrigation works so far as wells were 'concerned. The accuracy of the statement as regards tanks has since been called 'in question and the Board has been asked to report on what basis the figures are 'compiled. It is observed that while the total number of tanks, Government, private 'and *dasabandham*, remains very much the same, the distribution of them amongst the 'three classes referred to differs considerably from that reported in the returns for 'the previous quinquennium. The statement is also apt to cause misapprehension as 'containing an authoritative return of irrigation works out of repair. It is not 'known on what authority works are classed as "in" or "out of" repair; but if any 'reliance at all can be placed on them the percentage of works "out of repair" to the 'total number of irrigation works is unduly high in the case of tanks. The Board 'of Revenue will be requested to consider and report what changes should be intro-'duced in order to make the statement more trustworthy.'

"It is clear that the Government also find that the total number of irrigation tanks out of repair is certainly unduly high, and that due efforts will have to be made to see that some improvement is effected in their condition. It is not possible to state how many of these irrigation tanks are repaired every year; nor is it possible to state how many were repaired during the quinquennium ending with fasli 1320. As the statement is published once in five years, I tried to obtain information by means of questions put at the meeting of the Council held on the 27th January last. I was informed that the Government had no information regarding either the irrigation works repaired during the previous quinquennium or those repaired during the particular fasli 1320. In this connection I may remind Honourable Members of this Council that at the budget meeting held last year this question of irrigation works was raised by means of two resolutions. One was a resolution moved by the Hon'ble Mr. Rama Ayyangar who asked for an additional provision of Rs. 51,693 for increasing the minor irrigation establishment. But after the resolution was moved it was withdrawn on an assurance given by the Hon'ble Sir John Atkinson that there was a proposal to increase the establishment within a very short time and that the increase would go further than that suggested by Mr. Rama Ayyangar. It was then stated that not only in the personnel but in the pay of the establishment there would be increase and that the increase might be brought about in a very short time.

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Very gumdedly the Hon'ble Sir John Atkinson then stated as follows: 'Though 'I have every hope that the re-organization of the establishment, which will 'involve increase both in number and in pay, will be carried through within 'a very short time, I am dreadfully afraid of giving any assurance to that 'effect. I can only say that to the best of our ability we will endeavour to 'do this. We cannot promise. If I give a promise and if anything should 'happen to prevent the promise being carried into effect, I shall get into trouble. 'Perhaps the Honourable Member will accept the assurance of my sympathy in 'considering the matter more particularly. I say that the question of re-organiza-'tion of the establishment both in the direction of the increase of the personnel 'and increase of pay has been under our consideration for a considerable time and we 'do anticipate that the result will be greater increase than what he has asked for.' After this resolution was withdrawn, there was another resolution moved for an additional allotment of one lakh of rupees for the same purpose. In the course of the discussion of that resolution the Hon'ble Sir John Atkinson again stated as follows: 'I may point out that with reference to the last resolution it necessarily 'follows that, if the establishment of the minor irrigation works in charge of 'Civil officers is enlarged and their pay improved, there will be larger disburse-'ment of funds in the way of salaries and the programme of the Civil department 'will be enlarged proportionately to the increase of the establishment.'

"If I now come before the Council requesting that the allotment might be increased by one lakh of rupees, it is because I was encouraged by the hopes which were held out by the Hon'ble Sir John Atkinson. No doubt it was not a promise and he guarded himself by saying so. But let us look into the figures now shown on page 222 of the Civil Budget Estimate. We find in the year 1913–1914 there was a provision of seven lakhs and in the revised estimate we find that the amount entered is 6·40 lakhs under the head of Minor Irrigation—Navigation. For the ensuing year, *i.e.*, the year 1914–1915, the provision that is entered is seven lakhs, and there is no substantial increase in establishment. If, as was contemplated last year and as was actually expected to take place within a short time, the establishment is to be increased, I have no doubt whatever that the sum of one lakh, which I now ask for, can be utilized in the year 1914–1915. I find there has been practically no increase of establishment provided for in the year 1914–1915, except possibly in the case of a sub-overseer on Rs. 30 costing Rs. 360 a year, which is practically no increase at all. If, as was contemplated last year, there is an increase in the personnel and pay of the establishment, they will turn out better work and there will be better scope for showing improvement in irrigation works. There is absolutely no doubt that the condition of irrigation tanks requires careful attention, and that much more requires to be done before these tanks can be brought into a proper condition. In these circumstances, I trust the Government who are fully alive to the importance of maintaining irrigation works will keep in view the large number of tanks which are out of repair and realize the necessity for increasing the establishment in order to show better work. I hope that the Government will be pleased to accept this resolution and see that this provision is made next year."

The Hon'ble Mr. A. BUTTERWORTH:—"Sir, we welcome the appearance of this hardy annual. It is capable of resisting any number of frosts and seems to flourish under any amount of the coldest irrigation. I do not know when this subject first sprang into life. It was in full vigour in the year 1911. In that year, the Hon'ble Mr. Shanmukham Pillai proposed to raise the provision for minor irrigation works from 5·54 lakhs to 7·54 lakhs. The Government being in a genial, though sceptical, frame of mind agreed to raise it accordingly. But, as a fact, the outlay for that year was only 5·66 lakhs, which was considerably below the original estimate of the Government. In the following year the same Honourable Member proposed to raise the allotment from 5·50 lakhs to seven lakhs; but he withdrew the resolution, and as a fact the outlay was 5·72. Again, the same member proposed to raise the allotment for 1912–1913 from six lakhs to eight lakhs, and it was agreed to raise it to seven lakhs; but the actuals were just over six lakhs. The Hon'ble Mr. Narasimhesvara Sarma again moved to raise the allotment for 1913–1914 from

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seven lakhs to eight lakhs; but the resolution was withdrawn and the revised estimate for 1913–1914 is Rs. 6·50 lakhs. Surely this shows the futility of continuing to press for larger grants under this head—of raising, this year, the grant from seven lakhs to eight lakhs. It must, I think, be recognized that the present staff is worked up to its full output. The Honourable Member has alluded to the statistics given in statement 19 attached to the *jamabandi* report. Those statistics are inaccurate and the reason why they are inaccurate is twofold. First of all, there is no definition as to what constitutes "being out of repair," and the consequence is that one officer may class a tank as out of repair only if the *ayakat* has received a deficient supply of water, while another may declare a tank to be out of repair because the bank is fissured and wants a few spadefuls of earth. Another cause of inaccuracy in the returns is that they are entirely (or almost entirely) based on the report of the karnam and there is no one to check his report that a work is out of repair or in repair. The Government and the Board are in communication on the subject at present in view to making these statistics more reliable in the future. Even if we accept the figures given in statement No. 19, I am not sure that it is correct to say that the proportion of tanks out of repair is very excessive. In the debate on the Financial Statement for 1910–1911 Mr. Sivaramakham Pillai estimated that one-fifth of the tanks would go out of repair every year and would need repair of some sort or other. The last report, *i.e.*, the report for the last *jamabandi*, shows that there were 27,758 Government tanks and that 4,050 (or one-seventh of the total, instead of one-fifth) of them were 'out of repair.' If our attention is restricted to tanks which are under the control of civil officers, that is to say, tanks irrigating between 10 and 200 acres, we find that there are 15,063 Government tanks and that 2,466, or one-sixth of the total, are 'out of repair.'

"At the same time, I do not think that the Government are inclined to dispute the statement that the tanks in some cases need further attention and larger grants. But, in order to secure larger grants, it is evident from the past records that an enlarged establishment is essential. The Honourable mover of the resolution has referred to a previous statement of the Government on the subject of increasing the establishment. I may inform the Honourable Member that the report of the Board of Revenue on the subject has been received and has been considered by the Government, and that certain proposals have been made to the Government of India in accordance with the account rules on the subject. The effect of the increase which is being proposed will, no doubt, be considerable in raising the allotment under this head, which, I may mention in passing, is much larger for the current year than it actually ever reached before. The allotment for next year has not been raised with reference to the proposals of the Government to enlarge the staff of the Minor Irrigation department, because it would be contrary to budget principles to insert a provision in regard to a matter which has not yet been definitely sanctioned. I might mention that, even assuming that the proposals which the Government have put forward are accepted, the result of these changes is not likely to be apparent in the current year, at least not to any appreciable extent, because it will take some time to engage the extra staff and it will take some further time to prepare the estimates which are essential before beginning work. If you now raise the estimates from seven lakhs to eight lakhs, the estimates for the works could not be ready before the approaching rainy season, which would render it impossible to carry them out, and the only result will be that the additional sum will lapse."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"The very fact that this question comes up for discussion at every annual budget meeting must show the Government as well as the public the supreme importance which the non-official members attach to the irrigation works of this Presidency and the absolute necessity for the Government recognizing that it is their duty that no work whatsoever should be out of repair if it can be helped. Of course, if there are accidental causes which prevent the repair of works, that is a different matter altogether. But, as far as human foresight and human provision can go, there seems to be absolutely no reason why any tank should be out of repair and should not be in a position to be utilized by the agriculturists when the cultivation season approaches. There is not the slightest doubt that a certain number of tanks would go out of repair at the end

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of the agricultural season; and the repairs of those tanks will have to be undertaken immediately. In a few cases, after the repairs are executed, there may be a heavy downpour of rain and the work may be washed away and it might not be possible to undertake the work again that year. But the number of such cases will be very small. There seems to be absolutely no reason why statistics should show from year to year such a large number of tanks as being out of repair. I can very well understand the Hon'ble Mr. Butterworth's explanation that we should not take the statistics as they stand, because various errors have crept into them But I think the Government do not seem to have done very much in the way of satisfying the public that they have made inquiry, that at the present moment the number of tanks out of repair is not so much as it has been stated in the reports, but very much less

"This question has been brought up for the last four or five years and the Government have been asked time after time as to how many tanks at any particular time are out of repair. The Government have stated that they had no such information. It is rather difficult to understand how the Government can be said to carry on the administration properly if, year after year, they do not know how many minor irrigation tanks have to be undertaken for repair at the beginning of the year. It is possible that the work may be difficult; but it is a work that must be undertaken. The Public Works department or the Revenue department must be in a position to know at the beginning of the year how many works will have to be repaired. If inquiries take place once in five years and if we are to proceed on that information, the conditions are absolutely unfavourable to any satisfactory conclusion being reached. The department must know at the beginning of the year how many works are to be taken in hand. It may be that the department is not equal to the work. It may be that other agencies will have to be resorted to—a cheaper agency, the village agency. It may be that a portion of the money will be swallowed by that agency when they undertake the work. But some solution must be found. If the department cannot undertake the work, the village agency must be resorted to at the risk of some money being mis-spent or ill-spent.

"If the non-official members bring up the subject for discussion year after year it is because of its importance. I am quite sure that the Government are equally alive to the importance of this subject. They do not think that any agriculturist would cultivate under a tank out of repair, if that can be helped. But the Government seem to be in despair as to whether they can increase the staff necessary for the purpose of undertaking this task. There seems to be no reason for their despair. It is no question whether the Revenue department acting as Public Works department is able to spend five or six or seven lakhs. The question is what is the number out of repair and what is the amount to be spent upon these works. If the tanks that are out of repair do require an expenditure of eight lakhs they have to spend that sum and means must be found to spend those eight lakhs. If the present agency is not equal to the work some other agency must be found. It is from that aspect the Government must approach the subject. It is not how much the department is capable of spending year after year. There is no use at all in that. If the tanks require an expenditure of seven or eight lakhs, you must make a budget provision for that amount. If a sum of 7·50 lakhs will do for the work, don't budget for more If nine lakhs are necessary, you must budget for nine lakhs. Some way must be found out of the difficulty. I hope the Government will view it from that standpoint and will be able to tell us that no tank is out of repair and if any number is out of repair it is because of heavy rainfall or an accident which prevented the department from undertaking the repair."

The Hon'ble Mr. K. RAMA AYYANGAR:—"The Hon'ble Mr. Butterworth has referred to the number of years in which propositions of this kind in question have been brought up before this Council. I should think that he has been only arguing against the Government in referring to that fact. If not, in the first year, at least in the second year, it was definitely stated, on behalf of the Government, that steps would be taken to improve the establishment and to see that further money was put in as far as necessary for the repair of these 42,000 odd tanks in the Madras Presidency to which the Irrigation Commission referred as the main source of sustenance of the forty

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millions of this Presidency. We have nearly passed four years and we have not yet made any progress. I drew the attention of the Government last year to the subject when an announcement was made by the Hon'ble Sir John Atkinson that, in the course of a few months—it was almost said in the course of three months—it was expected to have an establishment which would cost much more than the establishment I wanted entertained, over and above the establishment which was working then. Rupees 1·20 lakhs had been allotted for the establishment to carry out the works costing seven lakhs. I showed by the comparison of the figures which were worked out by the Public Works Department, that from 26 per cent. to 50 per cent. of the actual expenditure was needed for the establishment to expend that sum properly. I took the lowest average and even taking it at 20 per cent., I said that an establishment of two lakhs was needed to spend seven lakhs. When I said that, it was repeatedly stated that it was being worked up to. And it was pointed out also when the Hon'ble Mr. Sarma moved his proposition that the giving effect to the required establishment would involve also an additional expenditure and the Government were prepared to provide any amount needed when that establishment was entertained. This was what was stated one year ago and the time within which it was expected to form the additional establishment was only three months. I said last year that the Government have been unduly negligent; their attention was also drawn to it previously when the members raised the direct question at issue. Now we are told that the resolution has been moved again and again. I cannot really understand the spirit of that answer. If the Government plead that, in spite of their efforts, they have been unable to arrive at a conclusion as to the establishment to be entertained, that will certainly satisfy the Council much better. Whatever that may be, I do not think that the Hon'ble Mr. Butterworth can ask us to wait for any time longer. We are told that the money could be found if needed. But we find that in the case of some matters like the appointment of additional High Court Judges we find that even without sanction the provision has found place in the budget and that on the latest day without previous notice to us. But in this case we are told that we could not object to the figure entered in the budget because we could not expend anything more. If this scheme of additional establishment has been pending for nearly five years, would it not be fair to expect that at least within a month from now or at least in the beginning of 1914–1915 the establishment will be entertained and the money should actually be provided in the budget sufficient for the whole expenditure? Whatever may be the assurance that the establishment would be entertained and that the additional money would be found if necessary, it would have been better if a definite provision had been made for it in the circumstances of this proposition; and I will only say that it is rather unfortunate that this should be the attitude taken by the Government in regard to the resolution, though for these five years it has been before the Council."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to say a few words in regard to this resolution. I think, if I understood the Hon'ble Mr. Butterworth aright, a scheme has been sent up to the Government of India and is now actually under consideration by that Government—a scheme for increasing the establishments for carrying out minor irrigation works. If that is the fact, I should think it is a matter for some satisfaction. In previous years the question has been looked at from various aspects. Statements were made in this Council, time after time, that moneys could be allotted but there was no sufficient establishment to carry out the works. These works are being carried out by the revenue authorities mostly and it was stated in the Council that the matter would be referred to the Board of Revenue and their views ascertained as to how to secure better speed and progress of works and the question as to increase of expenditure in these classes of works would be considered. If this matter had been brought up before this Council all these years, I am sure that it will be seen that it has not been in vain. After all, we have induced the Government to see the matter in the light we wanted them to see it and as actually stated by the Hon'ble Mr. Butterworth a proposal has been sent up to the Government for increasing the establishments. To that extent our labours in moving in this matter time after time have not been without result.

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"But, Sir, there is one statement which he made and which came as a surprise to me; and that was that the figures given in the *jamabandi* report were inaccurate. I do not know if, even in Government reports, it is possible to make inaccurate statements. Our complaint hitherto has been that these minor irrigation works have not received that attention which they deserve at the hands of the Government; but it may fairly be taken that, so far as the minor tanks are concerned, there is absolutely no doubt that a great deal of money is being spent upon them, much more than in previous years; and if the Hon'ble Mr. Krishna Rao has asked for an increase of expenditure under this item, it is certainly in the right direction and the only obstacle that has been pointed for carrying out his wishes is the inadequacy of establishments. Under these circumstances I cannot see why this item should not stand and provision should not be made in the coming year to incur this additional expenditure on the repair of these tanks."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish just to make an observation or two also to obtain some information from the Government. The request of the Honourable mover of the proposition for an enhancement of the provision for minor irrigation works by one lakh is made under the belief that the present establishment is insufficient and that it cannot turn out more work than what is represented by seven lakhs odd. I should like to know whether it is possible for the Government to state the exact amount of work that the existing establishment could turn out. Looking at the work turned out year after year, we find exactly the same establishment turned out in one year work worth five lakhs; in another year the same establishment turned out six lakhs worth of work and in another year seven lakhs worth of work; and I think with a little bit of spurring and plodding we might get this establishment to do work for one lakh more; but if it is said to be impossible, I should like to know how it is impossible.

"In the second place, the Hon'ble Mr Sarma suggested, whether instead of the existing establishment some other agency under the control of the Government might not be tried for carrying out minor irrigation works. I should be glad to hear of the opinion of the Hon'ble Mr. Butterworth or other member on behalf of the Government as to whether it is impossible to employ this other agency, for instance the revenue establishment, and if any difficulties are encountered, what those difficulties are.

"As for the *jamabandi* reports, the Hon'ble Mr. Butterworth stated that one source of inaccuracy in the figures is the fact that the karnams' reports as to the tanks being out of repair are accepted and embodied in the statement. I should have thought that the deputy tahsildar, the tahsildar or the revenue inspector for the matter of that, is constantly out inspecting fields and tanks for various purposes in the course of the year; and he should certainly be in a position to check the correctness of the statement of the karnam. I presume that the karnam's statements as to these tanks come through these officers who are highly paid and respectable enough to inquire into and correctly report on this important matter. As these reports come through tahsildars and deputy tahsildars, some of whom inspect these tanks, I cannot see how these reports are largely to be considered as erroneous. I should, therefore, before voting on this matter, be glad to have information as to whether it is possible to employ any other agency, whether it is quite certain that last year's outturn cannot be exceeded by the existing establishment and whether tahsildars and others do not check a fairly large percentage of the reports of karnams."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"Sir, I am sorry to gather from the Hon'ble Mr. Butterworth's reply that this very large and vital question has not been dealt with in an efficient or satisfactory manner in which it was rightly expected that the matter would be dealt with by a responsible Government. A large portion of revenue depends on these tanks being in good repair in this Presidency; and that they should be in a very unsatisfactory condition bespeaks not very favourably of the attention that has been bestowed upon them. Year after year, this question has been brought forward prominently for the consideration of the Government, and year

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after year, it has been promised that the matter would receive careful consideration. But, on the whole, we find that it has been treated in a very indifferent manner and I am bound to say not in a whole-hearted but rather in a time-serving fashion. That is how, I would like to put it. I would earnestly invite the Government to take up this question once for all and deal with it in a radical way and see to its remedy as early as possible. After all, what may be gained by spending time over this is that we are only accumulating arrear and we are making the work perhaps doubly or ten-fold more difficult than if it were taken up early. It will only cause great loss and injury to landholders who are paying the taxes; and it will make the work of administrators very heavy in the future. So I would expect the Government, in their own interests as well as in the interests of the people, to look into this question thoroughly at as early a date as possible and reorganize the establishment necessary for a thorough over-hauling of the whole problem and setting the matter right as early as possible."

The Hon'ble Mr. A. S. KRISHNA RAO:—"Sir, I expected, I must confess, that this resolution would have received better treatment at the hands of the Government than it has. If this resolution about the condition of minor irrigation works has been brought before the Council year after year and if it has finally induced the Government to increase the establishment on a larger scale than they originally intended, it certainly shows not the futility of the resolution but the justice, the reasonableness and the necessity therefor. I would submit that, so long as it is clear that several minor irrigation works have been shown as out of repair for the last so many years and so long as it has not been shown that those statements are inaccurate in any specific particulars, it would have been incumbent on the Government, even during all this time, to have increased the establishment and to have seen that these works were brought to a condition of repair. Even the quinquennial report published in 1913 brought to notice the fact that 4,000 and odd tanks were out of repair. If so many were out of repair and if it was thought that the existing establishment could not cope with that work, nothing prevented the Government from taking up proposals for revision, sanctioning the necessary establishment and looking to the execution of these works. I, therefore, contend that the reasons adduced against this resolution by the Hon'ble Mr. Butterworth are such as would and should really induce him to accept this resolution and see that this additional allotment is actually included in the estimates.

"It was stated as a possible fact that the number of tanks shown as out of repair is not an excessive number; but if the Government have stated, exactly as I put it, that the number of irrigation works out of repair is unduly high—that is the opinion of the Government—and if these works have to be repaired, there is nothing to prevent the Government from sanctioning the establishment before the close of the year, so that the establishment might begin its work from the beginning of next year. We understood the Hon'ble Mr. Butterworth to say that the Board had sent up proposals and that those proposals were likely to be sanctioned soon; but that there might be delay in getting proper persons in the course of the year. If the importance of the question is recognized, there is no difficulty in getting persons to take up this work in right earnest and to see that several of the tanks are restored to a satisfactory condition.

"In this connection, I might also point out that these difficulties might have been avoided if the condition of these irrigation tanks had been published in the land revenue reports year after year instead of once in five years. At present, there is no means of knowing how many tanks have been repaired or how many spring channels have been repaired in the course of the year, because no such reports are called for or expected. I asked this question and made this suggestion at the meeting of the 27th January last, but the Government then chose to reply that they did not consider it necessary or advisable to procure the information. In view of the discussion that has taken place and in view of the inaccuracy of the reports, it is incumbent upon the Government to see that correct statements are prepared year after year and not once in five years, as regards the minor irrigation works, which are of vital importance to the agricultural population of this Presidency."

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The Hon'ble Mr. A. BUTTERWORTH:—"Sir, any one listening to the speeches made in this Council would come to the conclusion that the large mass of the minor irrigation works in this Presidency are in a deplorable condition of neglect and that the Government refuse, sternly refuse, to supply the funds that are known to be requisite for their repair. That is entirely an hallucination. I have been a Collector of several districts for many years and I know intimately the condition of minor irrigation works in those districts. Nearly all of them are kept in what one would call a thoroughly good practical state of repair. There may occasionally be small defects in them, and what I wanted to explain when I said that you should not trust the figures in statement No. 19 is that we do not know how far these minor and unimportant defects come into consideration when that statement is compiled. Some karnams put tanks where there is no work, except petty repairs, to be done in the returns from which this statement is compiled, and others exclude them; and in the absence of any specific instructions to karnams what to mention and what to exclude from the returns this statement must continue to be valueless.

"As a fact, the expenditure upon minor irrigation works has been considerably increased. In the year 1896 it was reported that the average expenditure for a series of past years had been 4½ lakhs. In 1910–1911, the average expenditure for a series of ten years was 7½ lakhs; that is a material increase. The establishment has been increased also. It is quite a mistake to suppose that the establishment has never been increased. If a Collector requires additional establishment, he applies for it and gets it. If again he wants any extra or additional funds, they are provided. Government never resist any application for funds for minor irrigation.

"The Hon'ble Mr. Sarma is under a delusion in believing that there is a certain department which deals with these works. They are dealt with by the Collector. He says the department does not know what works have to be done. The answer to that is that the Collector does know, and he carries them out. He comes to Government for a certain amount and the Government put into the budget a sum which, with reference to the demands of Collectors and the actuals of past years, is likely to be spent. If any Collector comes up, as they do constantly, to the Board and says 'I have not got enough money' then the Board gives him some out of their reserve and, if that reserve is not sufficient, the Board say to the Government 'we want more money' and the Government does not hesitate to give them more and transfer the amount from some other head. There is never any desire to stint expenditure upon minor irrigation works. The Government do not grudge at all the time spent in discussing what every one admits to be an important subject, but I do protest against the delusion that our works are in a state of absolute disrepair and decay. This is entirely false. Moreover, there seems to be a strange impression that those works which are shown to be out of repair continue to be out of repair year after year. Works go out of repair during each year, and the probability is that they are repaired in the course of the next year. There is, therefore, a constant succession of works out of repair.

"There cannot be a stranger delusion than that of the Hon'ble Mr. Narasimheswara Sarma, than his anticipation of a time when you would be able to see no tanks out of repair. This can never happen. How can a work come under repair if it is not out of repair? I have shown that every year a certain percentage of tanks—seven per cent. go out of repair. Opinions may differ as to the reasonableness of that proportion. I have the opinion of a non-official member who regarded one-fifth as a reasonable proportion to expect to go out of repair but I am quite prepared to accept one-seventh as reasonable. At the same time I do not profess to say that the works in every part of the country are all in the condition in which it is desirable that they should be or that there is no scope of spending money upon them. There is no doubt that in many places there is scope; but experience has shown the Government that the present staff is not capable of spending much more than the usual allotment and they called upon the Board of Revenue, not five years ago as has been suggested but two or two and a half years ago, to make a full inquiry into the subject.

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All Collectors were consulted, and there was a long reference by the Board to the Government which led to a further inquiry and then a set of most elaborate proposals was sent to the Government and these were considered.

"When the Hon'ble Mr. Chidambaranatha Mudaliyar says that the subject is not treated in a proper spirit, or treated in an indifferent manner, he says what he knows nothing about. He has never seen the papers, he does not know what Government or the Board have done nor what the Government propose to do. But I am permitted to give some information of what they propose to do. They propose to put sub-overseers on a scale of pay rising from Rs. 30 to Rs. 60; overseers on a scale of pay rising from Rs. 60 to Rs. 100; supervisors on a scale of pay rising from Rs. 100 to Rs. 140. They propose to appoint a supervisor practically in each district and this involves an increase of five in the number. They propose to increase the number of overseers by 15 and the number of sub-overseers by 14 and to raise the number of lascars from 112 to 145 and to add to the number of clerk-draughtsman and to make various other additions. The total cost of the scheme comes to nearly half a lakh of rupees a year and in accordance with the usual rules it was considered necessary to refer, a month or two ago, to the Government of India for their sanction to these proposals.

"There are only one or two other remarks which Honourable Members made to which I need allude. The Hon'ble Mr. Ramachandra Rao has asked why the Government returns are incorrect. No doubt, in theory, the Government returns ought always to be correct; but it must be admitted that a good deal rests upon the personality of the man who reports as to whether a tank is out of repair or in repair. Opinions must, of course, differ and now it is proposed by the Government that there shall be some mode of checking these personal idiosyncracies so as to introduce some sort of settled plan in reporting what works are in or out of repair.

"The Hon'ble Mr. Narasimha Ayyar asked whether other agencies could not be tried for doing this work. I fancy he alludes to village munsifs and he referred to the duty of the revenue establishment also in regard to these works. Of course, the revenue establishment is the establishment primarily responsible for the carrying out of these works and village munsifs are employed in the way he refers to; these works are often given out to them on contract; they are often the contractors who are responsible, subject to the supervision of the Minor Irrigation department, for carrying out the works.

"The same Honourable Member observed that the tahsildars and revenue inspectors should be in a position to check the statements of the karnams as to the accuracy of their reports. That is perfectly true. The revenue officers are and have always been regarded as directly responsible for the condition of minor irrigation works in their territorial charges and revenue inspectors are required to report on these works in their diaries and to indicate the fact that they have examined the tanks in the villages themselves. These diaries go to the tahsildars and so on; and at *jamabandi* too the matter comes up before the divisional officer and the Collector. The Collector asks the village officers as a rule—that is the ordinary procedure—and also the ryots present, whether they have any complaints to make as to the state of the tanks. If they say they have, the Collector makes a note of it and gets a report on the state of the tanks. In that way there are all sorts of checks. But where the trouble comes in is in the preparation of the large mass of statistics. This is generally done in the office. The statement is compiled from the district accounts and these are compiled from the taluk accounts, and these again are compiled from the karnams' returns and the karnams' returns show so many tanks in or out of repair in a regular tabular form. These returns go to the taluk offices and they are compiled there. The compilation is an office process and there is very little opportunity for a personal check of the karnams' returns by the tahsildar. He is not likely to spot where the karnams have wrongly shown a tank as out of repair when it is not so. It is hoped by Government that, as a result of recent correspondence with the Board of Revenue, this statement No. 19 will be made much more reliable.

"There is only one other point I need refer to. The same Honourable gentleman asked whether last year's figures could not be exceeded. It is not certain; it

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is hoped that they may be. As a fact, a far larger sum has been budgeted for than last year in the Revised Estimates. If the accounts are examined, it will be seen that there has been a steady though slow rise in the expenditure year after year and the Government hope that when the establishment is increased this impetus which has been given already to the repair of these works will be maintained and even greatly enlarged.

"Of one thing Honourable Members of Council may be perfectly certain. The Government do not, and are not likely ever to, fail to recognize the importance of minor irrigation works and they will never grudge the money to be spent upon them. But there must be a reasonable allotment made and it is perfectly useless for Government to allot sums which they know from practical experience will not be expended but will merely lapse."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"Sir, a word of personal explanation. I never meant that there should be no tanks out of repair at any time after the cultivation season. That is wrong. I meant to say that no tank ought to be out of repair at the beginning of the cultivation season and these figures do not show that."

The Hon'ble Mr. A. BUTTERWORTH:—"I may point out to the Hon'ble Mr. Sarma that our returns include works which are permanently abandoned. There are not many of these works, but they add to the number. Under instructions recently issued to the Board of Revenue permanently abandoned tanks will disappear from future returns."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"The Hon'ble Mr. Butterworth thought that I was not aware of the increase in the establishment. As a matter of fact, I was aware of it but I thought it was far too little in consideration of the repairs to be undertaken."

The Hon'ble the VICE-PRESIDENT:—"Does the Honourable Member desire the resolution to go to division?"

The Hon'ble Mr. A. S. KRISHNA RAO:—"Yes."

The resolution was then put and lost.

At this stage the Council adjourned for a short interval and re-assembled at 3 P.M.

XXXI. & 45. Civil Works.

The Hon'ble Sir HAROLD STUART:—"I introduce the head 'CIVIL WORKS'."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I ask for information in regard to a statement to be found in the Revised Financial Statement on page 12 *? There a reference is made to the proposed amendment of the Local Boards Act so as to enable the local boards to levy enhanced land-cess. In that connection, on the last occasion we were told that the several local boards had not sent up their views. May I know if the views of all the local boards have been received?"

The Hon'ble Mr. W. FRANCIS:—"One board has not yet reported."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"In that connection I wanted to know and requested the Government to give me a reply in the Council or elsewhere as to the drift of their reports. May I know if a short statement can be made as to what is the substance, generally speaking, of the reports, that is, how many are in favour of it?"

The Hon'ble Mr. W. FRANCIS:—"It would be difficult to make any short statement on the subject. Some opinions are on one side and some on the other; some are conditional and some contain reservations. It would be difficult to summarize them in a few words."

* *Vide* page 428 *infra*.

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The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"There is a grant of 25 lakhs to local bodies for minor sanitary works. May I know the main heads under which that sum is expected to be spent?"

The Hon'ble Sir HAROLD STUART:—"The main head have not yet been decided."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"May I know how a similar amount was spent last year?"

The Hon'ble Sir HAROLD STUART:—"I can give no further information than what is contained in the budget."

The Hon'ble Mr. A. S KRISHNA RAO:—"On page 12 * there is a reference to grants to Malabar and South Canara District Boards. May I know if any application was sent in by any of these district boards?"

The Hon'ble Sir HAROLD STUART:—"Very many applications, which greatly exceeded the grant."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I know if there are applications from other district boards for grants for roads?"

The Hon'ble Sir HAROLD STUART:—"Yes, there are applications from other district boards."

The Hon'ble the VICE-PRESIDENT:—"If there are no further questions on that head of the budget, we proceed next to the resolutions."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I know whether the grant of 1·75 lakhs to these two boards is only for the purpose of the encouragement of the principle that those who are willing to tax themselves shall be given something by the Government?"

The Hon'ble Sir HAROLD STUART:—"It is also to meet their needs."

The Hon'ble the VICE-PRESIDENT:—"I see there are three resolutions practically to the same effect. I think we can take all three together. The Honourable gentlemen who are to move the second and third resolutions could set out their views in the debate upon the first."

The Hon'ble Mr. K. RAMA AYYANGAR:—"By agreement the Hon'ble Mr. Kesava Pillai will move the resolution and I will come afterwards."

CONTRIBUTION TO MALABAR AND SOUTH CANARA DISTRICT BOARDS FOR ROADS.

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"The resolution that I have the honour to move runs as follows:—

'XXII. That this Council recommends that the item of 1·75, proposed to be granted to the District Boards of Malabar and South Canara "in aid of their resources" under 45. Civil Works—Civil, heading (k), be disallowed, and that this amount be added to "Grants to local boards for roads, heading (i).'"

"The justification for this resolution is to be found in the remark made in the Revised Financial Statement by the Chief Secretary that is characteristic of his outspokenness—I say outspokenness because it was a little bit rather vague."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"It is the Finance Member."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"Oh! yes; it is the Finance Member. When I found the first entry under the head 'In aid of the resources' I did not know what it was. I found in the Revised Financial Statement, 'We do 'this on the ground that it is desirable to give special encouragement to local boards 'which show an earnest desire for the improvement of those branches of administration which are entrusted to them by imposing additional taxation upon themselves.

* *Vide* page 438 *infra*.

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(Mr. Kesava Pillai.)

'That is the sound principle which underlies the system of grants-in-aid. It may be 'objected that other local boards are unable in the present state of the law to raise 'their rate of taxation. I am sure, however, that, if local boards desire it, the 'Government will be prepared to give every facility for the amendment of the Act 'and they will then be able to obtain this increased rate of grant from Provincial 'revenues. I must add that this special grant has not yet 'been made permanent, 'but I hope it will be possible to give it a permanent character before long.'

"Now, Sir, when this question of levying more than one anna in the rupee was brought to the notice of the public in a Government Order issued on the recommendation of the proceedings of the District Board of Coimbatore, the public, of course, took it for granted that the Government were for once very liberal in their treatment of the people, that they wanted to consult their wishes and that they wanted to know if people in each locality were willing to undergo an additional burden of taxation in this respect. We were all very thankful that the Government would take the wishes and opinions of the people into consideration. Under this belief, you may have noticed there were meetings of the people too numerous to mention. There have been conferences in various places of different kinds—district conferences, caste conferences, like the Kamma conference held the other day, and other public meetings. In all these meetings it has been more or less unanimously resolved to urge upon the Government not to raise this taxation as it would be burdensome to the ryot population. Of course, there were one or two exceptions and those exceptions were in some district boards.

"I think you will admit, and the Government will not deny, that district boards are not representative in their character. It has been stated by the Government and by the Royal Commission on Decentralization that the time has not yet come to make these boards fully representative. That means they are not representative bodies. Being more or less under the guidance of Collectors, composed, as they are, of officials largely, they cannot but be semi-official; and any opinion expressed by them will not carry much weight with the people nor should it with Government. But when some boards have been constrained to express themselves against the imposition of any additional taxation in this respect, one should think that even the officials who are concerned are convinced that this was an inadvisable burden.

"I may just tell you that we have been under the impression in this Council that this subject has been under the consideration of the Government. There were interpellations, and notices of motion were given by the Hon'ble Mr. Narasimha Ayyar; and to all these the Government replied that they had not received the opinions of district boards and other bodies concerned to decide definitely on the course they would adopt. It was only the other day, you may remember, that His Excellency the Governor, whom we are all very sorry to miss on this occasion and whom we hope to see in his place in a hale and healthy condition, said at Salem that the matter was under consideration. While such has been the representations of this Government and the state of belief which they have created in the public mind, how can you justify this grant of 1·75 lakhs to Malabar and South Canara stating clearly that it is only for encouragement? I am indebted to one of my Honourable official friends for stating that what I had meant to say was that it was a temptation, rather tempting the other boards to court this additional taxation. When the matter, you say, is under the consideration of the Government, how can you possibly give this grant to two boards in order to induce other boards to seek the same power to levy this additional taxation? It is rather very disheartening to see that the Government should have put this inducement in the way of the semi-official bodies. After all, the words used by me, I am anxious to see, are as inoffensive as possible; and the Honourable Finance Minister will see that I am very anxious to avoid all those expressions that may be a little bit too offensive to the sensibility of the Government. Here it is disappointing to the people that such an inducement should have been put in into this Statement. It is said that the other boards might be induced to impose additional taxation upon themselves. You know that district boards are not representative in their character. These boards are not going to pay anything themselves. They must levy it from the ryot population. Well, Sir, you remember

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I quoted more than once from the Decentralization Commission's report that this power should not be given to local boards. Paragraphs 773 and 774 of the report bear on this matter. In paragraph 774 of the report it is stated—

'In view of the fact that the present policy of Government is to lighten the 'burdens on the land; that the boards cannot as yet be made fully representative 'of the people; and that constant changes in rates in rural tracts would lead to 'general dissatisfaction, and possibly to fraud upon ignorant raiyats, we consider 'that district boards should not have power to raise the ordinary land-cess beyond 'one anna in the rupee on the rent value, and that sub-district boards should not be 'able to levy any independent land-cess of their own.' There are many more remarks made after deliberation by this great body of experts that local boards should not be given this power to impose this taxation. Will you ignore that opinion of the Decentralization Commission? You may also remember that, when the Hon'ble Mr. Gokhale's Educational Bill was on the anvil of the Imperial Legislative Council, and when opinions were called for from the people whether they would like to have an assessment of three pies in the rupee, I believe most of these boards and many official gentlemen expressed that it would lead to deep discontent, if not aggravate unrest and that the cess should not be levied from the people at all. I may also quote from an eminent official member in the Imperial Legislative Council on another resolution moved by the Hon'ble Mr. Gokhale—on the resources of local bodies. The Hon'ble Sir James Meston said with reference to the allusions made by the Honourable Member to the English practice: 'Well I suppose he knows the serious 'volume of discontent that the English system engenders. I see that this discontent 'received very forcible expression only a month ago in the House of Commons in 'a debate on one of the amendments to the Address, which was directed to draw 'attention to the grievances of the local rate-payers. In England, the rural local 'authorities realize a very large share indeed of their revenues, as he has himself 'told us, from taxation upon the land; and the rapid increase of their expenditure 'and their indebtedness is casting a burden on the land which in many parts has 'become too grievous to be borne. The only contribution made by personality to 'the expenses of the local bodies is supposed to be obtained by these grants from 'the Imperial Exchequer; and there is constant agitation and constant pressure for 'larger grants in the hope of thus securing a more equitable distribution of the 'burdens. What I am afraid of in India, and what I think will have to be most 'carefully guarded against in any progressive policy of local self-government, is a 'somewhat similar danger. It is the danger that the local bodies will have the 'responsibility of spending the money, but no real and direct responsibility for 'finding the money. If it has been sound policy on the part of the Government of 'India in the past to lighten the taxation on the land, it cannot hardly be sound 'policy to allow local bodies to increase; it and certainly it would be thoroughly 'unsound to base their system of finance on arbitrary enhancements of the taxation 'on the land combined with arbitrary doles from the Imperial Exchequer." Again 'he says, "In India, I cannot but think that any such system would be demoralizing 'and unsatisfactory. What I have to say, therefore, and I am sure my Honourable 'friend will take it in good part, is that if our rural authorities are to have the 'powers which Mr. Gokhale would give them, they must not be content with the 'dangerous ease of cesses on the land and grants from the Imperial Exchequer. 'They will have to take up their own burdens and distribute them over the local 'interests and the classes who benefit from their roads and schools and dispensaries. 'They cannot be allowed to cast the whole of the responsibility on the shoulders of 'the central Government, or, what is still worse, on the inarticulate cultivators of 'the soil.'

"These are the words of a responsible officer, who is Lieutenant-Governor of the North-West Provinces. In the face of this opinion of the Government of India and the Decentralization Commission and the promise that the subject would be considered, it rather comes as a painful surprise on the public that this sort of grant of 1·75 lakhs should have been given to two district boards in the Presidency 'in aid of their resources'. We do not grudge the grant at all, I may assure my Malabar

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friends, of 1·75 lakhs or even two lakhs. If their needs are greater they can have it, but not on this plea, not on this justification, not in order to induce the other district boards to ask you to give them power to levy more taxation on the ryot population. I believe that the Madras Government opposed the Hon'ble Mr. Gokhale's Bill which provided some sort of taxation as an educational cess on the ground that it would aggravate unrest and cause great discontent. I do not know how the Government have convinced themselves that this grant would not create unrest. There at least the people will be convinced of a tangible result in the education of their boys and better enlightenment of villagers. Here nobody knows how this money will be spent. It may be that the money may be spent on best roads for the people who own motor-cars.

"I certainly object to the grant on principle, not only on the ground that the people are so poor that you cannot be adding to their burden in one way or another, but that it is against your best-formed opinions and orders of Government—the India Government and your own Government. Why not leave some margin to the poor ryot so that he may improve his standard of life? Why should he be living on the wretched food that he gets? It is admitted that ryots live from hand to mouth. The Hon'ble Sir John Atkinson told us that all our arguments were applicable to middlemen, that we did not mind very much the condition of the agricultural labourers, that we did not care for them. But for the middleman these lands will not be cultivated. They have to pay land-cess regularly; and without the middlemen there will be no capital, no resources and most of the people will be reduced to the dead level of farm labourers. Some of them, it may be, are grasping and some of them may live in towns. You must know that most of the landholders are living on their own farms in villages. The floating population and the people that live in towns were once villagers.

"They come to towns, earn money and pay taxes very regularly. That is the advantage of having middlemen. Without them I do not think you can realize your revenue so regularly. After all middlemen are very loyal subjects. I do not think that the Government should neglect their feelings or welfare. But the Government cannot mean that. Whatever that may be, this additional taxation aimed at them, if I may say so without offence, is insidious in its nature and would cause a great deal of discontent among the ryot population. I hope that the Government would consider this matter in all its aspects and not give power to the district boards to raise more taxation from the people. With these few remarks, I would invite discussion and then I may be able to reply."

The Hon'ble Mr. K. RAMA AYYANGAR:—"In following my Honourable friend Mr. Kesava Pillai, I want to make it clear that on this question, as the proposition has been worded both by myself and the Hon'ble Mr. Kesava Pillai, it is not intended to attack any grant being made to the boards concerned, but only the question of principle that has been expleitly laid down by the Finance Member in his memorandum that this is to be granted in aid of the resources of these boards in consideration of the extra taxation that they have levied upon themselves. The position has to be examined and section 56 of the Local Boards Act looked into. You will find that in 1884—it is Act V of 1884—when this enactment was passed, it was considered that these district boards of Malabar and South Canara should have the power of levying a tax of two annas on the annual rental value of all occupied lands. This has reference to three districts namely, Nilgiris, Malabar and South Canara, while in the case of all other districts in the Presidency it was laid down that one anna in the rupee on the annual rental value of such land was to be imposed as tax that would go to form the local funds. We have to remember that when this Act was passed the question was considered and these district boards had to be treated specially and power was reserved to these boards to levy two annas. If they have not levied that amount up till now they have been gaining all the time. If they now seek to add to it there is nobody that need add his sympathy to it. The Government Orders connected with it tell us how the boards were prepared to increase the taxation by three pies and six pies in the rupee. It is now nearly thirty years after this

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enactment was passed and I really do not know why at this juncture there should be special consideration shown to boards that have been sleeping over their special rights for thirty years.

"I am not so much on this. I am more on the other question of the finances of the country and the difference between the rates. What is our financial position? How is the Finance Member prepared to declare that as a principle of grant-in-aid he will encourage these two boards? What is the position of the country? Is he competent to declare that extra taxation must be levied? I raise all these questions deliberately. My submission is that in the year 1907–1908, it was found that the expenses of this province came up to 533·22 lakhs and the revenue was settled at 560·79 lakhs and in the Provincial settlement, taking these receipts and expenses into consideration, it was arranged that from Provincial funds a grant of 22·57 lakhs should be made to the Imperial funds, so that it was taken on that date that this Government should have under the various heads of revenue a revenue amounting to 533·22 lakhs. We find that the 1913–1914 figures take us to 740 lakhs in revenue and it is expected that the revenue in 1914–1915 would be 773 odd lakhs. We will take the figures of the Revised Estimate for this year. In 1913–1914 we find that we have got about 200 lakhs more than we were getting in 1907–1908 giving us an average of about 33 odd lakhs of increased revenue to this province and we find that the previous expenditure has been analysed and stated. The average increased expenditure was stated by the Hon'ble Sir Murray Hammick in his budget speech of 1911–1912. He found that the average increased expenditure for the province was 13 lakhs and in that year, after the examination of the figures for nearly ten years, it was held that there should be increased recurring net income of five lakhs over the recurring increase in expenditure. What I am now able to show is, taking the figures for 1907–1908, you find that within six years we have got an increased revenue of 200 lakhs, whereas there is an increase of expenditure, giving only an average increase—I am subject to correction—of about 16 lakhs, leaving about 17 lakhs average of increase of net revenue, recurring revenue, which is available to the Government for distribution for such purposes as they may deem fit. My position is whether the Finance Member has now to encourage these local bodies to add to their taxation. Local bodies have got certainly the right and are liable to take care of the roads and other works within their jurisdiction and if local self-government is meant to be taken as government by funds collected by local bodies, my submission is that it will be a wrong interpretation. We have the words 'local self-government' used in Indian administration only to indicate that certain funds have been allowed to be set apart in the hands of local bodies to help the Government in the administration of the interior and principal towns in rural areas. It is more a source of revenue to the Government and as far as possible it will be for the parent Government to decide whether in the circumstances of the finances any taxation should be allowed.

"I have got also another question to raise in this matter because section 43 of the Indian Councils Act, 1861, would not permit this Government to allow any additional taxation or take steps to allow any additional taxation without previous correspondence with and sanction from the Governor-General of India. It may be said that, if the sanction is needed, it will be got. Whatever it is, the point is whether at this time, when the whole question is under consideration, it is proper to make a grant to certain boards equal in value to the extra taxation they impose. When it is so well known that in the year 1884 it was felt that these boards should treat themselves separately and as distinct from the other boards in whose case it was held by this Government that an one-anna cess was quite sufficient, I say that on principles of finance to say that there should be encouragement given to make these local bodies tax themselves within two annas is not correct. I am certainly taking objection to the statement made in the memorandum that this is a sound principle of grants-in-aid. I submit to the Honourable Members of the Council that to expect this kind of distribution on a contribution made by local boards is bad policy. I submit that as early as possible in every distribution of grant whether for education, sanitation or similar things, this Government should take a definite stand that it shall not expect

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any money to be contributed by the board if it is to pay any money at all. I want it to be particularly noted that we are dealing with provincial finance and it shall not be given away to one particular locality and that it is a trust in us to see that the whole forty millions of the people of this Presidency are treated alike in this matter. I do not want to fetter the discretion of the Government in this matter and it is not possible to do so. Whenever any special case is made out for a particular year, it ought to be possible to make a special grant. We are not fighting that position at all. The question is whether this is the time when this Government should be prepared to aid a levy of fresh taxation. We find that the Government of India are trying in very many ways to reduce taxation and the surpluses have been immense during recent years. We have been having our windfalls though this year there has been a slight change in the contributions because of the season. Whatever it is, in this province the expected decrease in land revenue is more than made up and the budget amount is more than realized. We are expecting to have 20 lakhs more. I want to ask this question again. These six years we have been having extra revenue over expenditure at the rate of 18 or 17 lakhs per annum. Have we made any definite recurring grants to any of these bodies? The first declaration is made today that Rs. 14 lakhs of the Imperial grant will be distributed in a certain fixed proportion, namely in the proportion of one-fourth of the land-cess collected by each board. What is the recurring charge that this Government have already taken up on themselves to make? The question for the Government to consider will be, whether before we begin to call upon these local boards to contribute, this Government and the Imperial Government shall not contribute almost an equal amount of fixed recurring grant equal to the amount collected by the several district boards themselves from the land cess. We are only attempting to give one-fourth grant and trying to make the recurring grant equal to this amount. It cannot be pleaded that we have not got funds. I do not say that the demands are not great. We have to see there is no knowing how we will progress. The excise revenue has been growing by leaps and bounds and other revenues have been showing similar indications. At what stage we will be able to have sufficient funds to make these grants we cannot say. Are we to take this opportunity to suggest extra taxation to local bodies? Is it time for taking it up? I submit that it is not only not correct but probably also illegal that we should make on principle these grants to these boards equal in amount to the monies they realize by raising six pies and three pies; while, long ago, they were entitled to raise one-anna more. I do not see the principle on which the Government propose to make this declaration and I particularly request that this attitude may not be taken up at this stage. If it is found that unless we go to fresh taxation we cannot improve the condition of rural areas that is the time to consider. The Imperial Government have been interesting themselves in rural areas and they have been making declarations that they will pay attention to them. The Hon'ble Mr Ramachandra Rao who has taken part creditably in the Sanitary Conference says that there have been also proposals to attempt to ameliorate the sanitary condition of the whole of India. I dare say that the Imperial exchequer will be able to help us considerably.

All those things have to be considered in the Finance department. I do not think that the local boards will be able to judge of this at all. I do not think that there are two persons in any district board who know the figures. I do not think there is any Collector who cares to know the proceedings of this Council. I say that the Collector does not know anything about the discussion going on here. It is in many cases very surprising that so much is not known even by responsible officers. Are the district board and taluk board members able to decide the position of the country? Are they to be given power and are they to give effect to it? I submit it ought not to be the policy of the Government. This is a matter that should be judged in time. This is a step which has to be considered twice before we come to a conclusion. If necessary make a grant to these boards as a temporary grant. I have no objection to it. I only object to the principle enunciated by the Finance Member who has taken the deepest interest on behalf of millions of people. I do not think that any district board will be able to follow the suggestion made by the Finance

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Member in his memorandum. The Government have been asked to give information as to the total work they have to do in the Presidency. I am trying to know the total mileage of village roads. I have tried to know what villages have to be improved. I have asked for information on these various points. And the Government are not able to say how many miles of roads require to be repaired. If we are not able to know what the total expenses will be and if we are not able to know within what period we can have the total expenses expended upon various parts of the country and if the Government cannot give information, are these district boards to judge the results and are these district boards to decide upon the increased tax to be levied? I submit that this is a proposition which deserves very sympathetic treatment at the hands of the Finance Member, who has been reputed for his sympathy with the cause of advanced administration of the country."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I don't understand the present proposition. There is a head (k) and there is the head (i) mentioned."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"See the Financial Statement."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"May I know whether the discussion as to the general policy of the enhancement of land-cess, especially by amending section 57 of the Local Boards Act, is in order in discussing this matter? I do not wish that the right of the Council to discuss that matter should be jeopardized by any premature discussion as a mere subsidiary matter involved in the grant of 1·75 lakhs to Malabar and South Canara, which after all, as stated, is not objected to. Both the Honourable Members who have spoken do agree to the grant of 1·75 lakhs to Malabar and South Canara. If it is in order to discuss that principle we are probably likely to take up the whole day."

The Hon'ble the VICE-PRESIDENT:—"I do not quite see how the Honourable gentlemen who have spoken could be expected to exclude all reference to the general question, because I take it that on that general question they base their whole argument."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"If they say that the amount could be given, is it not within the power of the President to say that, as the amount is to be given, no further discussion is necessary or does the President expect us to discuss it? What I wish to know is whether under the rules a subsequent discussion will be barred by this discussion."

The Hon'ble Sir HAROLD STUART:—"The only question the Council can discuss is the entry in the budget of 1·75 lakhs as a grant to these two district boards."

The Hon'ble Mr B. V. NARASIMHA AYYAR:—"The matter will be clarified by my moving an amendment. My amendment will raise the question whether this question is in order or not."

The Hon'ble the VICE-PRESIDENT:—"You may move it."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Before the amendment is moved I would like to say a few words as to really what is under discussion."

The Hon'ble the VICE-PRESIDENT:—"Only by way of explanation?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"With reference to what the Hon'ble Mr. Narasimha Ayyar raised and what the Hon'ble Sir Harold Stuart said."

The Hon'ble the VICE-PRESIDENT:—"By way of explanation?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Yes, what I consider to be the position."

The Hon'ble the VICE-PRESIDENT:—"I cannot understand how you can explain what you have not stated. You may ask for information."

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The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The amendment that I move runs in these terms. 'The following words be inserted before the words "the "item" in line 1 "such portion, if any, as may be granted purely for encouraging "local boards to apply for enhancement of the land-cess out of.' The resolution as amended will run as follows:—

"That this Council recommends that such portion, if any, as may be granted purely for encouraging local boards to apply for the enhancement of land-cess out of, the item, of 1·75, proposed to be granted to the District Boards of Malabar and South Canara 'in aid of their resources' under 45. Civil Works—Civil, heading (*k*), be disallowed, and that this amount be added to 'Grants to local boards for roads,' heading (*i*)."

"I wish to say a few words in connection with this amendment. As has been mentioned by both the previous speakers, they do not wish at all that Malabar and South Canara should be prevented from having 1·75 lakhs. I believe it is not the intention of any one to stand in the way of Malabar and South Canara getting what is needed by them. For myself in order to make the matter clear I asked the Hon'ble Sir Harold Stuart whether this grant of 1·75 lakhs was purely for the purpose of encouraging the local boards to apply for enhancement of land-cess, and the reply was 'no'. He said that the needs of these district boards were taken into consideration. We have it on the authority of the Finance Member that for two purposes at least this grant of 1·75 lakhs is to be made to these two district boards. How much of 1·75 lakhs is for the needs and how much is for the encouragement is a matter which is as yet unknown. Perhaps, it is unknowable also. However, as this additional reason has been put forward and as the reason is considered to be highly objectionable inasmuch as it purports to decide on behalf of the Government a question of vital importance against the true interests of people as understood by a large majority of the non-official members, I wanted to see whether the President would decide by his ruling such a discussion to be unnecessary. But I find that the President says the discussion is in order. Therefore, I see that the question of the propriety of the enhancement of the land-cess and the propriety of amending section 57 has been opened up."

The Hon'ble Sir HAROLD STUART:—"I do not think, Sir, that by your ruling you have quite allowed that."

The Hon'ble the VICE-PRESIDENT:—"What I said was that in the course of the argument on this particular question it would be difficult for Honourable Members to avoid all reference to the general question upon which they base their whole case. The particular question before the Council is with reference to the grant to two particular boards. That is the question substantially before us and not the general question of policy."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I take it, therefore, that the ruling of the President makes it absolutely safe for any person who wishes to do so to move at any subsequent meeting the general resolution of which I gave notice at the meeting before the last and to discuss the correctness or propriety of amending section 57. I take it the ruling is that."

The Hon'ble the VICE-PRESIDENT:—"That is so."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Taking that to be so, it is not the entire question that is open, but a much smaller question, the propriety of putting this particular grant in the particular place where it finds a place now. With reference to that, the observations of the Honourable Members who preceded me have great force. It was pointed out by those Honourable gentlemen that there was no necessity for giving special concession to Malabar and South Canara in this connection, instead of including Malabar and South Canara under other boards that will be getting a portion of the grants mentioned in clause (*i*). I may point out that the amount of evil that is done by bringing Malabar and South Canara into

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prominence in this respect is very great. I believe, in the first place, that it took many persons by surprise to see that on a matter on which in November last we had an assurance from the Government that they would give full opportunity to this Council to express their opinion, the Government should not only make up their mind but also come forward with inducements to various bodies to support the position the Government take on that particular matter by offering what has been correctly called an inducement. What I wish to say is this. The reason for this grant as stated on page 22 * of the Revised Financial Statement is as follows:—

'It is desirable to give special encouragement to local boards which show 'an earnest desire for the improvement of those branches of administration which 'are entrusted to them by imposing additional taxation upon themselves.'

"With reference to that particular observation of the Honourable the Finance Member I wish to point out certain difficulties. If local boards are to be encouraged in certain districts, what is to be done where local boards are divided among themselves? Take the district board of Salem—my own district. All the taluk boards in that district voted against any enhancement; but the district board, an officialized body, voted in favour of it, the majority of those in favour of enhancement being officials; and in spite of the opposition of the local boards and opposition from the vast masses of the people the district board decided that there must be enhancement. There is also another evil in making this statement. Government here wish to encourage the local boards to go on asking for enhancement, that is, whatever may be the demand of the people, whatever may be their views as to the propriety of raising it, still the Government wish to encourage them in making these proposals for enhancement; otherwise, they are not going to have the moneys which they may need. That certainly does not appear to me to be a very proper way of dealing with local bodies, more especially local bodies consisting largely of officials and official nominees who are strictly speaking not representatives of the people.

"I do not wish to go into the general question of the enhancement of land-cess. I was hoping that the solution of that question was coming from the member who is in charge of the Local and Municipal department in connection with the proposals of village *panchayats*. As at present the matter has come up in this way, I shall express my hearty approval of all that has been said by the Honourable Members who have preceded me. I beg to move my amendment."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"May I know what the exact wording of the amendment is?"

The Hon'ble the VICE-PRESIDENT:—"The amendment has not yet been seconded."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"If the resolution does not require a seconder, the amendment does not."

The Hon'ble the VICE-PRESIDENT:—"Under the general rule the amendment must be seconded."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"Out of deference to what has been ruled by yourself I withdraw the amendment."

With the permission of the Hon'ble the Vice-President, the amendment was withdrawn.

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"When I found in the agenda that not less than three Honourable Members of this Council made themselves responsible for the same identical resolution I was at a loss to know what induced my Honourable friends so emphatically to disapprove of and condemn the grant of 1·75 lakhs made to the district boards of Malabar and South Canara. I thought and do still think that this grant could only be an appreciation on the part of the Government of the spirit of self-help shown by those district boards. I indulged the hope that far from discountenancing any financial help rendered by the Government to

* Vide page 438 *infra*.

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the West Coast district boards, the members of this Council would welcome such help and applaud the spirit in which it was given. We of the West Coast are far away from the seat of the Central Government and do not always come in for exceptionally generous treatment at the hands of our East Coast friends and therefore I imagined that for once this generosity shown to the West Coast districts would receive the warm, even enthusiastic, approval of our elected colleagues. But I find I have been mistaken. The opposition to the grant is obviously based on the principle that it is a sort of temptation or bribe to the district boards of South Canara and Malabar for imposing the cess. Most arguments in this world could be brought under the category of some plausible principle or other and we all know of ingenious gentlemen who could even make the worse appear the better reason. But if this grant could be viewed in the light of a temptation or bribe I should like to know whether all the grants made in the Educational department could not also be so viewed. If the people of a locality construct a school building the Government often meet them half way by making a grant. Is it not a bribe offered to the people to construct the school building? The fallacy of the whole position lies on the surface. What we have to see is the intention underlying the grant—the object to which it is to be devoted. Honourable gentlemen know that the grant to the district boards of Malabar and South Canara is made for the purpose of improving communications and I can assure the Honourable Council that no part of this Presidency is in so urgent need of freer and easier means of communication as South Canara and Malabar. In my last budget speech I ventured to call attention to this fact; and any one who goes to Malabar and South Canara either for business or from curiosity will realize the truth of my statement. These two districts are full of high mountains and rapid rivers, forests and jungles and unless the means of communication are made easier and freer the light of civilization and of the laws cannot shine in those parts. After all, with regard to the cess the Government issued no peremptory mandate to the district boards in Malabar and South Canara to impose it. To levy or not to levy the cess was a matter solely vested in the discretion of those boards, after carefully weighing the existing burden of local taxation. Those boards, within their own areas, are as representative of the interest of their constituents as this Council is of its constituents; and they know their position as much as we in this Council know ours; and surveying the situation they deliberately resolved to impose the cess. In appreciation of this public spirit and spirit of self-sacrifice the Government have made a grant equal in amount to the amount of the cess levied in order to help them to construct and maintain works of public utility. I am no arm chair critic. I am not speaking from any brief. For my information I do not depend upon any printed literature merely. A villager myself, living and moving among my own people, I know what their real wants are and I can assure this Council that we in Malabar and South Canara stand sorely in need of financial help to improve our means of communication, and I hope this Council will throw out the resolution to disallow the grant to the Malabar and South Canara District Boards. I have, however, one request to make to the Government in the matter of spending the money they have given. If the sum is earmarked it will tie the hands of the local authorities concerned. The district boards as well as the taluk boards must be left free to spend the money as they think best, of course, keeping in mind the main object for which the grant is given."

The Hon'ble Mr. K. P. RAMAN MENON:—"I wish to endorse all that the Hon'ble Mr. Kunhiraman Nayanar has said. The main argument of the Hon'ble Mr. Kesava Pillai is that the grant is unjustifiable on account of the reason given for the grant. Practically what he wants us, representatives of Malabar and South Canara, to do is to look a gift horse in the mouth, which we refuse to do. There is a grant of Rs. 1·75 lakhs which the Government are pleased to give us. The Hon'ble Mr. Kesava Pillai wants us to reject it and to vote for his resolution, because the grant is accompanied by that reason. As my friend the Hon'ble Mr. Kunhiraman Nayanar has said, the district boards of Malabar and South Canara have shown self-help and there is absolutely no ground for vetoing this grant because the reason urged by the Government for the grant is untenable in the view of the Hon'ble Mr.

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Kesava Pillai. So far as Malabar is concerned, the Council will note that we are not treated as fairly as other districts. I am surprized to find one proposition standing in the name of the Hon'ble Mr. Narasimheswara Sarma, the apostle of the Andhra movement, who was pleading last year in this Council for an engineering college or school at Dowlaishwaram at a cost of Rs. 80,000 or somewhere in the districts he represents. Why should he grudge the grant of 1·75 lakhs to our districts? I was really sorry to see the proposition against his name. There is a big college managed by the Government at Kumbakonam in the south. What compensation have we in the west? The one second-grade college in Calicut has been lost to us years ago and there is a compensation we have in the way of a school of commerce. There is no college maintained by the Government and there is no institution managed by the Government, there are no irrigation works. We pay our taxes and, except peace and contentment that we have, there is nothing that we get at the hands of the Government, so that with reference to this grant I thought my colleagues would get up and say that instead of 1·75 lakhs it should be 10·75 lakhs. Malabar should get much more than is given under the schema that is now proposed by the Honourable the Finance Minister. In these circumstances I would earnestly appeal to the Council to reject the resolution."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"The speeches of the two previous members show clearly that the object with which we have sent in these resolutions has been misunderstood by them. If my Honourable friend would introduce a resolution asking that instead of 1·75 lakhs a grant of 10 lakhs has to be made and giving special reasons therefor, we shall only be too happy to vote for that resolution. We never meant by introducing this resolution that the Government were not justified in making a grant of 1·75 lakhs to South Canara and Malabar. It may be that the circumstances of those two districts require a larger grant. What we did object to, what we do object to and what we shall object to, is that whereas in the case of all the other 28 district boards in this Presidency no ear-marked grant has been made for this special reason, the whole of those grants has been lumped under the 25 or 30 lakhs grant in this budget, this particular sum of 1·75 lakhs has been ear-marked with the object of showing that it was done for the purpose of encouraging other boards to follow the example that has been set by Malabar and South Canara. It is for that reason and that reason alone that we have moved this resolution. With regard to what has fallen from my Honourable friend as to our pleading for special treatment, where necessary, in the East Coast districts, we shall continue to plead and it is for the Council and the Government to say whether our pleas are reasonable or unreasonable. It would be open to them in the same way to bring forward the special needs which they have to the notice of the Council. I do not think that anybody would object to their doing so.

"With these preliminary remarks I would implore the Government before binding themselves definitely to the policy laid down in this memorandum to pause and consider where it would lead them to. I appreciate the attitude of the Honourable Finance Minister, who is anxious to promote the economic development of this country. He, finding that it may not be possible to get large grants from the Imperial exchequer and finding also that the resources of the Provincial Government as they do stand at present are not capable of infinite expansion, hopes to achieve the object by inducing the district and taluk boards to meet their wants by imposing upon themselves burdens that will re-pay them in the long run. I quite sympathize with him in that object and I hope that the district boards will see their way if possible to tax themselves if necessary for the purpose which they have in view.

"The questions that are now involved by this policy seem to me to be fraught with disastrous consequences to the future integrity of this province; for it is likely to land the Government in serious difficulties and this way of distribution is likely to set the districts by the ear in future in clamouring for special grants to each district. The Government of India have deliberately excluded local finance from the general finance of the country on the ground that these local bodies tax themselves for the immediate requirements of their localities and that such taxation ought not to be taken into account in considering the general taxation of the country. I see also further

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that it is generally understood that Finance Ministers are levying only such taxation as is absolutely needed for the needs of the province for the particular year. Such a state of things may not be possible in this country or in this Presidency owing to the fact that the revenue consists not merely of taxes in the strictest sense of the term but also revenue under other heads. Whatever that may be, that is a sound principle of finance that the taxation of the country for a year should correspond with the needs of the country or province for that year, and if there is any surplus income forthcoming in any particular year, that is excessive taxation, and it must be returned to the general tax-payer in some shape or other. Are we to look upon this general tax-payer as a corporate body so far as the needs of this province are concerned or are we to take it that the general tax-payer consists of tax-payers in district A, tax-payers in district B and tax-payers in district C? If we are to return the excessive taxation to these tax-payers and group them for certain purposes and for the purposes of returning it, I humbly submit that if there is any principle at all, it should be the principle that the taxation they have raised in a district should be utilized for the purpose of that district. I do protest against that principle, because it would be impossible to carry on the administration of this province if it is to be said that the general tax-payer consists of tax-payers of so many districts and they must be treated separately. They must be looked at as a whole. Even though a particular district may return to the exchequer a crore of rupees and utilize by way of return only 30 lakhs of rupees, the 70 lakhs which are received from that district ought to be utilized in the discretion of the Government and ought to be allowed to be utilized in the case of the poorest districts, such as Anantapur which has many needs and which is not able to raise much. That is the principle on which we have proceeded and will have to proceed hereafter. If there is to be any principle of distribution in proportion, then I think the proper principle will be the principle that what extra taxation is raised in a particular district ought to be returned to that district when the Finance Minister finds that he has ample funds at his disposal. I do not think anybody would contend for that proposition."

"The proposition that has been advanced is that inasmuch as these two district boards have shown a spirit of self-support we shall have to encourage those districts and therefore we shall ear-mark so much for this purpose. Let us see what it will lead us to. Say that 30 lakhs are available in the hands of the Government in a year for the general needs of the province. According to the principles laid down generally, this money is utilized through the medium of the local boards of this Presidency. Then suppose that these 30 lakhs are utilized through the medium of district boards. Then the fortunate district boards having ample resources like Kistna or Gödävari may raise by taxation seven lakhs or five lakhs or 12 lakhs a year. A few districts—richer districts in the Presidency—may by reason of excessive taxation swallow up all that the Finance Minister has in his pocket to grant for the general needs of the country and there will be nothing left for the other districts. That has been the fate of some districts hitherto in the matter of educational grants. But let us see how things would stand if this principle were to be followed. Now take the Ceded districts and the Koraput district which are the poorest districts in the Presidency. The mileage there is 34,063 or 26 or 27 per cent. of the total of the mileage area of the Presidency. The population there is one-eighth or one-ninth of the total. Their resources are very small, because they raise only six lakhs from five districts against 66 lakhs for the whole Presidency. If this principle of proportion should be followed, they will get one-eleventh of the whole, even assuming that all would increase the taxation; whereas it may be that the Government would have to pay one-fourth of the surplus for the development of these districts. They may be capable of development, roads will have to be improved, to which possibly the resources of these boards are not equal. It may be that the Government may find themselves absolutely compelled to go to the help of these boards rather than of other boards which are able to raise Rs. 7,68,000 in the case of Kistna, Rs. 4,89,000 in the case of Guntur, four lakhs in the case of Malabar and other places like Madura, but would find themselves unable to do so.

"Then again let us look at it from another standpoint. Suppose it so happens that this particular taxation falls on the landholding class, and suppose it so happens that

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the land taxation of the Government falls particularly easily upon certain areas and falls particularly heavily upon other areas. By reason of this incidence being very heavy in particular areas it may be that the boards cannot raise that particular form of taxation. Are they to suffer? I will take the two district boards which are particularly noted in the resolution, viz., South Canara and Malabar. Malabar raises, if I am not wrong, a local rate of Rs. 2,96,000 and the burden is distributed over the whole population. The incidence is $1\frac{3}{4}$ annas per head of the population. The incidence per head of population in the whole Presidency is about three annas or so. Even by raising taxation at the rate of two annas, this incidence of taxation in these two districts is but the same as or even a little lower than the average incidence of taxation in the whole Presidency. It is much lower than the incidence of taxation in particular districts. Possibly if we are to go through the whole figures the incidence of taxation will be found to be in some districts six annas and in some five annas. It is much lower here than in other districts. Then where are we? It may be that I do not know the resources of these two districts but we find that the incidence of land taxation in South Canara is Rs. 1-12-5, in Malabar Rs. 1-2-4 against Rs. 1-14-0 for the whole Presidency. I am taking the ryotwari tracts. If you take the ryotwari and zamin tracts it will come to Rs. 1-10-0 for the whole Presidency and Rs 1-12-2 and Rs. 1-5-2 for these two districts. Suppose under these circumstances it is possible for these districts to increase the taxation. Are we to give them extra money because they have been able to raise extra taxation, which it is absolutely impossible for other districts to do? They have raised taxation at the rate of one anna and in that shape they have raised seven or eight lakhs and therefore it seems to me that the limited resources in the hands of the Provincial Government would be all exhausted if this principle of grant-in-aid to these bodies raising excessive taxation be adopted. If we adopt this principle and if these bodies are induced to tax themselves on the policy that they would be specially favoured, it follows as a consequence that the word of the Government is pledged; and it cannot thereafter be retracted and this Council is bound for ever to satisfy the legitimate aspirations of those boards who tax themselves under the inducement of getting something from the general tax-payer."

The Hon'ble the VICE-PRESIDENT *(interrupting)*:—"The Honourable Member has got two minutes more."

The Hon'ble Rao Bahadur B NARASIMHESWARA SARMA *(continuing)*:—"Are we to say, therefore, that the Government should tie their hands by the adoption of this principle and fetter their discretion which has been unlimited hitherto in the matter of distribution between districts? There will be rival claims from the districts and there will be difficulty in the logical application of the principle. Are we to say that the Government ought to have their hands tied by the application of this principle? It is unjust to the general tax-payer. To those district boards which have been raising taxation this inducement is absolutely unnecessary, especially as I have pointed out on various other occasions that local taxation in this province exceeds considerably local taxation in any other province in India. Under these circumstances, these local boards should not be shown this special treatment. I hope, having regard to the large principle involved, the Government may be pleased to make the grant, but make the grant not on this principle. They may have that in mind and they may distribute that on that footing in exceptional circumstances, but I hope they would not say to the world that that is the principle on which they act, because that would land them in mire."

The Hon'ble Sir HAROLD STUART:—"I congratulate the Council upon the fact that the temper of the debate has considerably cooled. Two Honourable Members who spoke were for the rejection of the resolution and the Honourable gentleman who just sat down, although he has a resolution on the same subject, seems to me quite to concur with my views and I hope that I shall very soon see him voting on my side, if the resolution goes to the vote. At the beginning of the debate I was attacked as if the Government had come to a decision to force every district board to increase its taxation. I need hardly say that nothing is further from my mind and the mind of the Government. We have not yet come to any decision as regards legislation on the subject which has been recently referred to district boards. What happened exactly was

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this; we were anxious, as I have explained in the memorandum, to give a permanent character to some at least of the contributions that we were making to local authorities, and one of the first items that I took was the so-called 14 lakhs grant. That has been distributed in the past more or less on the basis of one-fourth of the realizations from the land-cess—not strictly on that basis but very nearly so. We therefore decided that it had better be definitely assigned in that proportion. We realized, however, that this was a bad principle in giving grants-in-aid. It is one which has been condemned by the best authorities in England, as it does not tend to equalize the burden nor does it tend to encourage backward provinces and backward localities to work up particular services to what has been called the national minimum. But still it has gone on for long and was a comparatively easy course. We therefore decided that we would distribute the 14 lakhs grant in a fixed proportion and be done with it. When we were examining this question we found that some district boards levied their cess at a higher rate than the ordinary rate; these three districts were the Nilgiris, Malabar and South Canara. As I have explained already, the Nilgiris board receives special treatment and requires no further special treatment. We had then to consider the two west coast districts and we found that in addition to levying this extra cess for a number of years, Malabar had recently come forward and proposed a still further enhancement of the rate. That clearly showed that their needs were great. After all, action is the best test of belief. When you find a local body deliberately taxing itself in order to raise more money, you may be quite sure that more money is wanted. We felt therefore that here was a case where we could follow the more legitimate principle underlying the distribution of grants-in-aid and give special encouragement to these two districts.

"That was the genesis of the special grant that we have made to them. I understand that there is no objection to our giving a special grant to Malabar and South Canara, but I notice that it has been said by the Honourable gentleman who just sat down that they pay a lower rate per head than some other districts. The land-cess is not a poll tax. The cess is based upon the land assessment, which again is based upon the yield of the land. I have no reason to believe that the land assessment is fixed at a lower rate in South Canara and Malabar than in the rest of the Presidency, so that one anna in the rupee in those two districts will be just as great a burden on the people of those districts as that rate is in other districts. They have probably a much higher rate of expenditure owing to the phenomenally heavy south-west monsoon. Their numerous rivers require bridges more than the shallow streams on the east coast and in the centre of the Presidency, which impede traffic only for a few days at a time.

"Then, having done this, it naturally occurred to me, as it must occur to anybody, that this would encourage other district boards to try and get special grants on the same terms. But under the law as it stands at present they cannot do so, and therefore I made what I thought was a comparatively harmless remark that if any district board wished us to amend the law so that it might raise its rate we should be prepared to do so. I remain of that opinion and I am quite unshaken by anything I have heard said to-day. The object of a grant-in-aid (to quote again that minority report on local taxation which is the *locus classicus* on the subject) is to furnish a lever for the improvement of local administration. I do not think that any member in this Council will assert that there is not ample scope for a very much larger expenditure on local administration than is now possible. The need of dispensaries, of schools, of better roads, of improved vaccination, and of improved sanitation, all these stare us in the face. You cannot therefore say that no more money is wanted. If money is wanted, how are you going to raise it? It is said that you must not put any further burden on land. That has been quoted with some approval by the Decentralization Commission. That body is entitled to great respect but it has not said either the first word or the last word on local taxation.

"I am rather surprised that many of the gentlemen who joined in the approval of the Hon'ble Mr. Gokhale's Bill, which allowed additional taxation to an unlimited extent, should now raise the cry that the country cannot stand, or that the land cannot stand, any further demand upon it.

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"One Honourable Member said that he would not trust the local boards to decide as representatives of the people whether an additional rate, if the law made it leviable, was really necessary. I can point out with confidence to Honourable Members that in South Canara and Malabar, where for years the district boards have had power to raise the rate to two annas in the rupee, there has never been any official pressure brought to bear upon them to do so and the rate was not raised to two annas. It has now been raised by three pies in some parts of Malabar, and that again I assert, without fear of contradiction, is not due to official pressure of any sort or kind. The Hon'ble Mr. Narasimha Ayyar said that these boards were not strictly representative of the people. That is true. Neither is this Council strictly representative of the people nor do the Honourable Members who come here represent all classes. I should like to read what one municipal council wrote in connection with the Hon'ble Mr. Gokhale's Bill to meet the objection which is being taken: 'Another 'likely objection is the power to levy education cess. This objection, however, is 'of very little value, since a local body which is empowered to levy the cess is not 'likely to have resort to the same unless in its opinion the locality can bear the same 'without undue pressure on local property.' That is curiously enough the chairman-delegate of the Municipal Council of Salem and the name that appears at the head of the letter is 'M R Ry. B. V. Narasimha Ayyar.' I leave him to answer himself on that point (*Laughter*).

"As regards one other point regarding the burden on land, the Honourable Members will remember that a comparatively short time ago the village service cess was withdrawn. That was one anna in the rupee and it was paid without difficulty. Since then the economic position of the landowner has become better than it was before, and vastly better than it was thirty years ago when I came to this country. At that time, the land assessment bore a much larger ratio to the yield of the land. Both the land cess and the village service cess were imposed, and still the assessment was paid with comparative ease, and additional taxes too. I am confident that the land could bear further local taxation. I am also personally in favour of local taxation as opposed to Provincial taxation, because the great advantage in the case of local taxation is that the locality takes the whole proceeds; whereas in the case of Provincial taxation we cannot be certain that even the Province will get the whole of it, for some of it may go to the Government of India.

"However, to come back to the point which is immediately before this Council, whether we should allow this grant to stand, I maintain that I have shown good reasons for giving the special grant to the district boards of Malabar and South Canara. I am still quite unrepentant as regards the expression of my hope that it will encourage other local authorities to tax themselves in order to obtain similar special assistance from Provincial revenues."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I am extremely glad of the turn which this debate has taken for more than one reason. While I see that, in a matter of this kind, there is some chance of divergence of opinion among the ranks of the non-official members of this Council, I have not been able to see on any occasion any expression of opinion on the part of official members except that which is set forth in this Council by the member speaking on behalf of Government. I consider, Sir, that on occasion like this where principles of distribution or even principles of local taxation are expounded by the Honourable the Finance Member, it certainly would have been much more interesting to hear the other official members of the Council not only as regards the principles which he has enunciated in the distribution of grants but the larger question of national and local taxation. But apart from this dullness of debate in this Council on account of the one-sided character of official views and the occasional divergent views expressed on behalf of non-official members, which is a redeeming feature I proceed to examine the question which has been raised with reference to the proposal embodied in this resolution.

"It has been stated that the immediate reason of this grant to South Canara and Malabar was the fact that the district boards of those districts imposed upon themselves additional taxation of three pies in the rupee and that was the reason why the large grant of 1·75 lakhs has been made to these two boards. I find, Sir, on examining the Government Orders which have been quoted,— subject to any correction that may be made with regard to the actual state of things,—that, so far as

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South Canara is concerned, the tax that was levied was three pies in the rupee for the purpose of guaranteeing interest on the capital cost of constructing primarily that section of the proposed railway from Arisikere to Mangalore which lies within that district. That is the purpose for which the tax has been levied in South Canara. May I say that if this is the ground upon which this additional grant has been made to the district board for the purpose of meeting interest on capital which is required for the construction of the railway—may I ask the Honourable the Finance Member whether the other district boards that have constructed railways are entitled to a similar concession? We have the district boards of Kistna, Tanjore and Madura; I believe Coimbatore and Salem are now undertaking proposals for the construction of railways. If this principle of additional help such as that under consideration with reference to South Canara is approved by this Government, I should like the Honourable the Finance Member to say whether we are entitled in Kistna to an additional grant on this ground. That is a question to which we are entitled to a reply in this Council. I should be glad to apply for this grant at once on behalf of the district board of Kistna, of which I am a member, for another grant of 1·75 lakh will be of great help to us in the matter of village communications.

"I will take next the Government Orders with reference to the taluk boards of Palghat and Calicut. I find from the orders with reference to the Calicut taluk board an expression of opinion that this tax of one anna three pies is raised to one anna six pies in the taluks under the jurisdiction of the Tellicherry taluk board. The total income proposed to be added to the taluk board's funds was Rs. 8,800. Then with reference to Palghat the Government Order does not disclose the amount of additional taxation that will be levied by raising the tax by three pies. It merely says that it is required for the purpose of construction and maintenance of village roads, cart-track, construction and maintenance of dispensaries wherever required. I looked into the general Local Board Review and I find the income of the Palghat taluk board was Rs. 40,000. We take it the increase would be Rs. 8,000 to Rs. 9,000 by addition."

The Hon'ble Dr. T. M. NAYAR:—"Rs. 17,000."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Thank you for the correction. In the case of South Canara this increase was required for guaranteeing interest on account of the railway. In the case of the Malabar District Board, the total amount of additional taxation that was realized by —"

The Hon'ble Sir HAROLD STUART *(interrupting)*:—"It might shorten the Honourable Member's speech if I say that this amount was not fixed with reference to the additional cess that has been lately imposed but with reference to the total amount by which the collection of the cess exceeds the amount which would have been realized if it had been levied at one anna in the rupee. A rate above one anna has been imposed for many years."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I thought that this grant of 1·75 lakhs was made for the first time. Judging from my knowledge of special grants, I am quite aware that the grant in aid of general resources is made under exceptional circumstances. With reference to municipalities I find an item of Rs. 40,000 to Rs. 50,000 in aid of their resources, and it was explained on previous occasions that it was a special grant with reference to plague and other extraordinary expenditure of that kind."

The Hon'ble Sir HAROLD STUART:—"Again in order to shorten the discussion I may say we have not yet decided whether this grant will be ear-marked or not for any special items of expenditure."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"That is my complaint. If it is for special expenditure"

The Hon'ble Sir HAROLD STUART:—"We are considering the question whether it should not be ear-marked."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"The position taken up in the Revised Financial Statement and at the time of the discussion of the matter in the Finance Committee has been slightly altered by the statement of the Hon'ble Sir Harold Stuart."

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The Hon'ble Sir HAROLD STUART:—"You are not allowed to refer to what took place in the Finance Committee."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"If it is intended for special purposes, we have no objection, not only to the amount of 1·75 lakhs but to any amount that may be required for any particular purpose. The principle deliberately laid down in the Revised Financial Statement and the amended statement was that because these district boards had resolved to levy an excess of three pies in the rupee, this additional grant had been made. I believe that the Hon'ble Sir Harold Stuart has just stated that it is a harmless statement and nothing was meant by it. I think it is certainly a wrong principle to base this grant upon that view. If, on the other hand, it is stated that it is required for any special purpose of which we have not heard anything up to date, I think no member of this Council would object to any grant being given to any district board. I believe no explanation has been given for this grant for the first time to these two district boards. So far as I am aware the Nilgiris district board has always received special treatment. Therefore the enunciation of this new principle has been the cause of this alarm. My Honourable friends Mr. Raman Menon and Mr. Kunhiraman Nayanar have no reason to complain that in any request that they may make for their districts they will not have the unanimous support of non-official members for the betterment of communication or expansion of education or for any other object. I regret there should have been any such misunderstanding.

"There is only one other remark I should like to make. The Hon'ble Sir Harold Stuart referred to the incidence of local taxation. I do not suppose that this is the occasion on which we can discuss a matter of this supreme importance. I am glad that the Hon'ble Mr. Narasimha Ayyar has cleared the way by taking a ruling that the whole question of the necessity for an increase of land-cess will come under review on another occasion. We shall then be able to discuss the general question as to whether the land-cess can or cannot be raised. So far as the improvement of communications is concerned, I was reading the other day in some of the papers that the view prevailing in England with reference to means of communication and the maintenance and betterment of means of communications probably due to extended use of motor-cars is that the maintenance of main communications is a national service, that the State ought to take upon itself the duty of maintaining all the main and important communications in the country into its own hands and that this duty should not be thrown on local bodies. Under these circumstances, I expect that this question may be examined from this aspect of view and that all district boards and municipalities may be relieved from excessive expenditure on communications."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"The Hon'ble Sir Harold Stuart pointed out, quite justly as I conceive it, that there is nothing illegitimate in using grants-in-aid as a means of improving certain local services which local bodies have a tendency to neglect. Such has been the case eminently with regard to the police service in England. Such I am sure will be the case with regard to other services in this country if the Government embark on a policy of encouraging local bodies to incur extra expenditure upon such service. In this view it would not be right on the part of non-official members to maintain that the Government would not be justified in giving monies in aid of special expenditure incurred by local bodies not exactly obligatory on them. But it becomes necessary to examine whether it is in accordance with this principle that the present allotment has been given. At page 72 * of the Revised Financial Statement, paragraphs 226 and 227 expose to view two principles which should be borne in mind in assigning grants-in-aid of local bodies. Paragraph 226 refers to a grant of 14·89 lakhs to district boards to supplement their resources and that is the 25 per cent. grant referred to by the Hon'ble Sir Harold Stuart. In paragraph 227 we get various items which seem to be assigned not in proportion to the revenues raised locally but in proportion to certain felt needs in local areas. For instance, the Madras Corporation gets five lakhs, the district boards of South Arcot and Ganjām get one lakh and the district boards of Ganjām, Vizagapatam and Gōdāvari get 2·14 lakhs. That shows that the Government are guided by two different principles in assigning grants-in-aid—first of all, with

* *Vide* page 498 *infra*.

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(Mr. Srinivasa Sastri; Dr. Nayar.)

reference to their resources, that is the amount of the cess they raise, and secondly with reference to their needs which have been frequently brought before the Government. No one objects to these two principles. On the contrary, the Decentralization Commission recommended that whenever possible the Government should give more than 25 per cent. in aid of the resources of local bodies. I read with great satisfaction the Hon'ble Sir Harold Stuart's statement in his introductno to the Financial Statement that he would himself be prepared to convert the 25 per cent. into a fixed grant and see, if possible, if it could be increased later on. To that there could be no objection. On the contrary, one views it with great satisfaction. With regard to the needs, nobody, not even the Hon'ble Mr. Sarma, objects to the needs of the particular area being borne in mind in assigning grants.

"But there is a third principle which this new allotment raises and that principle requires to be stated quite clearly in order that the Council may understand that it is not in line with the two other principles already stated. This grant newly proposed is with reference to the money raised locally by an extra percentage of cess, so that in the case of Malabar and South Canara the cess is divided artificially by Government into two parts, first that which is raised in other districts by the imposition of one anna,—this is to be aided on the 25 per cent. scale—, and that which is raised by excess of the cess over the anna and this has to be aided on the 100 per cent. scale. That is to say, for every rupee that you raise above this the Government will put down another rupee. Is this a correct principle? Will the Hon'ble Sir Harold Stuart maintain that he is justified in aiding a local body so far as a certain part of its resources is concerned on the 25 per cent. scale and a certain other part on the 100 per cent. scale? That is the point that has to be met and I maintain it has not been sufficiently met. It seems to me as if the Director of Public Instruction were to be allowed to say to the Grant-in-Aid Code that every school shall raise such and such a school fee and if the school having levied that much, levies from its poor pupils something more, for every additional rupee so raised the Government will put down another rupee. That, I think, will not be considered a reasonable way of aiding the schools. Similarly it should not be considered a reasonable way of aiding local bodies. I can understand that Malabar and South Canara are in great need. All that they have to do, if they want more money is that they are to raise more money at 1 or 1¼ anna and in the proportion they raise they get 25 per cent. more. They can get more if the Hon'ble Sir Harold Stuart is able to find the money, so that there is already an inducement to raise as much as they can. Why there should be an artificial stimulus which is to start above a certain level, I fail to understand. It is, to use a coarse simile, just like an incident that I know. I remember having once been present at a *Brahmana bhojanam* where the hospitable landlord, after a full meal had been partaken by everybody, came down with a large basket of *ladus* and said that every Brahman who ate an additional *ladu* could get one rupee. Every Brahman took as much as he could—no Brahman will deny himself on such an occasion (*Laughter*). If an additional *ladu* meant one rupee, they were prepared to strain their stomachs a bit but the landlord was not content. The landlord five minutes later came along with another basket and said that for every additional *ladu* he would give two rupees. I don't want to go no. A poor Brahman attempted and sank under four or five additional *ladus*. We are embarking in this allotment on a principle which requires greater justification than I have just listened to from the Hon'ble Sir Harold Stuart."

The Hon'ble Dr. T. M. NAYAR:—"I can assure the Hon'ble Mr. Srinivasa Sastri that neither Malabar nor South Canara is in the condition of the Brahman asking for additional *ladus*. Far from being surfeited they are in a depleted condition. If you study the history of land-cess in Malabar you will find that sometime ago they were actually paying a cess of two annas in the rupee. After the new settlement when the revenues were increased in some places by 100 per cent., the land-cess was actually reduced, because the people found the burden too much. At the present time, the land-cess has again been raised not on account of any bribe offered by the Honourable Finance Member but to meet the growing needs of Malabar. The inhabitants who are chiefly agriculturists feel that without proper roads they cannot get their commodities to the market. The poorer ryots themselves, even illiterate and uneducated ryots, in Malabar have recognized the fact that it is cheaper to pay three

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(Dr. Nayar; Mr. Srinivasa Sastri; Mr. Kesava Pillai; Mr. Narasimha Ayyar.)

pies in the rupee as land-cess than to lose the value of their commodities which they cannot get to the market. It is the growing demand for improved communications on the part of the agriculturists that has necessitated the imposition of the land-cess.

"What the Honourable Members have discovered as the new principle upon which this grant is to be given is no new principle at all. The Government give grants according to the necessities of the case. Where a district board has to meet very heavy expenditure which it cannot meet, it is only natural that the Government should go to its help. What better method is there of judging the necessity of the case than that the district boards themselves have voluntarily come forward to impose extra land-cess? When any local board voluntarily of its own accord without any extraneous coercion imposes additional taxation, you may be absolutely certain that every pie of that extra taxation is required for local purposes."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"That is a test and not a measure."

The Hon'ble Dr. T. M. NAYAR:—"It is a very good test. Judged by that test the Government find it is in a bad condition and they come to the rescue of Malabar. If the Honourable Members have discovered a new principle in it and have come forward to oppose the grant, because other districts do not share in the grant, then it is the policy of the dog in the manger that led to these resolutions. That is the only way of describing what led to these resolutions—'If we cannot get this, Malabar cannot get it.' That is the policy which has led to this. There is no compulsion, as pointed out by the Hon'ble Sir Harold Stuart, on the other district boards to impose this additional cess. One Honourable Member asked whether, if other district boards constructed railways, the Government would give them grants. What railway can be compared to the Arisikera Mangalore railway? It is a mountain railway and the cost is enormous. I do not think that any district board railway can compare with that. Is it a sin on the part of the Government to go to the rescue of a mountain railway where there is a river every two miles and heaps of mountains to cross? It ought to be treated as an exceptional case. I do not think it is fair to compare the Arisikere-Mangalore railway with any other district board railway.

"There have been raised side issues on the question of local taxation and I anticipate with a great deal of pleasure the full dress debate which we are promised on local taxation. I should very much like to hear Honourable Members propound the theory that in local taxation land ought not to come in. I was under the impression that if there was one thing which ought to be taxed for local purposes, it was land. I believe in England the land is taxed for local purposes and that is the general principle laid down. I think if these Honourable gentlemen who have moved this resolution will carefully consider all the circumstances, then they will come to the conclusion that there is no injustice in giving the grant to Malabar. They have disclaimed any desire to stop the grant but the success of the resolution would stop the grant to Malabar. What they have urged against it is: here is a temptation. Cannot a gentleman like the Hon'ble Mr. Kesava Pillai resist the temptation? Because Malabar gets the grant, are you also going to yield to the temptation?"

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"I am not a member of a district board."

The Hon'ble Dr. T. M. NAYAR:—"Well, those who are members of the district boards may say that they do not want extra cess and do not want extra grant. If the Government compel them, I will vote with the non-official members who oppose the Government. Considering the peculiar position of Malabar I hope the Honourable Members who are responsible for this resolution will see fit to withdraw it."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The Hon'ble Sir Harold Stuart has pointed out that I pledged myself for the imposition of an educational cess. The paper which I sent, I sent as chairman-delegate, in the absence of the chairman of the municipality—and not as a member of a local board. That municipality has an elected chairman and 18 members out of 24, elected."

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(Sir Harold Stuart; Mr. Ramanuja Acharyar; Mr. A. S. Krishna Rao.)

The Hon'ble Sir HAROLD STUART:—"There is no reference to municipality. The words that you use in your letter are 'local body'."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"The Government of India have been anxious to reduce the burden of cess upon land. They abolished the village-service cess, they abolished the corresponding cess in zamindari areas, and they abolished the irrigation cess. What the Government propose to do is to impose with one hand a cess which the Government took away with the other."

The Hon'ble Sir HAROLD STUART:—"The Madras Government do not propose anything of the sort. The Madras Government propose to give a grant of 1·75 lakhs to two district boards."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"The memorandum says: 'If local boards desire it the Government will be prepared to give every 'facility for the amendment of the Act and they will then be able to obtain this 'increased rate of grant from Provincial revenues.'"

The Hon'ble Sir HAROLD STUART:—"That is a quite different statement from the one made by the Honourable Member."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"I understand that when the railway cess was imposed the Government gave an undertaking that the cess would not be raised beyond one anna three pies. I quote the decision of the Government of those days against the decision of the Government of these days."

The Hon'ble Mr. A. S. KRISHNA RAO:—"It is very unfortunate that a discussion has been provoked regarding the question. With regard to the necessity for the grant of 1·75 lakhs to the district boards of Malabar and South Canara there has been no serious differences of opinion. I am afraid that my friends from Malabar have seriously misunderstood the position that has been urged by those who moved and supported this resolution. I expected that the Hon'ble Dr. Nayar would have cleared the misapprehension. I believe it does not require any re-assurance from me, to state that not one of us would grudge a grant of 1·75 lakhs to the district boards of South Canara and Malabar so long as it is necessary for those district boards for the maintenance of roads or for any other purpose. If there has been a serious discussion regarding this question, it is on account of the remark contained in the Revised Financial Statement which has provoked an interesting discussion. It is not necessary at this stage, as has already been pointed out, to consider the larger question about local taxation. My Honourable friend Dr. Nayar evidently misunderstood it when he said that he would like to hear with pleasure when it is argued hereafter that local taxation means something which has nothing to do with land. What is urged is that, even if there ought to be any sort of taxation at all, land has been already over-assessed and that it cannot bear further taxation. That is the position which has been advanced in this Council and that is the position which, as the Honourable mover pointed out, in connection with the resolution moved in the Imperial Legislative Council regarding the resources of the local bodies, the Government practically acknowledged in unmistakable terms.

"So far there has been no difficulty in appreciating the principle that if the needs of a particular district required a particular grant to be made, then without any objection that district board ought to have the benefit of it. What is objected to by my other friends is that that principle ought not to be allowed to get within its scope the question of enhancement of tax which has been objected to from various standpoints. The Hon'ble Sir Harold Stuart was good enough to tell us that the Government has not yet made up its mind with regard to the enhancement of land-cess. He has been good enough to inform us that the Government are not now considering the question whether land is properly assessed or whether this tax is to be imposed or not. He has been good enough to tell us that still the opinions of some district boards have to be considered and a decision arrived at. When that is the condition of affairs, I fail to understand what hurry there is for this principle being enunciated in this Presidency in the Financial Statement, when the matter is still under consideration. I would submit that it had better be left alone saying that the grant of 1·75 lakhs has been allotted merely on account of the needs of Malabar and South Canara than for anything else.

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(Mr. A. S. Krishna Rao; the Vice-President; Mr. Chidambaranatha Mudaliyar; Mr Kesava Pillai; Mr. Narasimhaswara Sarma.)

"Before I sit down I appeal to the Hon'ble Sir Harold Stuart to give practical proof of the position taken up by him in the beginning that the Government have not yet come to a conclusion regarding that point by not seeking to maintain this grant on the particular ground that has been urged but only on the ground that the needs of the districts of Malabar and South Canara require it."

The Hon'ble the VICE-PRESIDENT:—"The subject has, I think, been discussed sufficiently. May I ask the Honourable mover to reply?"

The Hon'ble Mr. K. CHIDAMBARANATHA MODALIYAR:—"I should like to say a few words. I know that the subject has been too long before this Council and I would only add a word to what has fallen from my Honourable friends. On the one hand the Honourable the Finance Member has told us that the Government have not yet come to a conclusion upon this subject of increased land-cess; and now judging from the words that he has added in his memorandum to the Revised Financial Statement, I do not know whether he commits himself or the Government to a statement which really shows us that a decision has been come to on that question which is that such of the boards as have been levying additional taxation will have favourable treatment at the hands of the Government. That clearly and substantially proves that the Government are really willing to give their final word so far as the financial aspect of the matter is concerned, which is, I believe, almost the whole aspect, that such boards as consent to tax themselves to a further extent will get special favourable grants from the Government. I certainly should expect an explanation for this peculiar state of things."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"I would like to close the debate because it is nearly 5 o'clock. I do not want to detain the Honourable Members of the Council. I do not expect that the Hon'ble Sir Harold Stuart would care to reply to our criticisms, because he has some non-official votes also on his side. I am sorry that the Hon'ble Dr. Nayar and his Malabar colleagues have taken the bait that is given in the remarks in the Financial Statement. I am also sorry that three provinces have sprung out in this debate, the Tamil Province, the Malabar Province and the Andhra Province. The Hon'ble Mr. Sarma is for the Andhra Province and the Hon'ble Mr. Raman Menon is the champion for Malabar. That shows the necessity of Englishmen to rule over us. I thought we were fighting for the principle which would be extended. Now they are imposing one anna three pies and six pies in South Canara and Malabar respectively, but it may be one anna six pies and two annas respectively hereafter. I do not know if the representatives of Malabar will be supported by their constituents in the district boards in recommending this additional taxation. Having regard to the statement that we have made that these district boards are not fully representative and that they are more or less semi-official bodies and that Collectors are not always in a position to see eye to eye with the people, I do not know whether this principle, if accepted, is a sound one in the interests of the ryot population and tax-payers. Rulers always look from one point of view and we look from another point of view. We have no representative bodies and the Collector, if he takes into his head and wants money, can easily introduce this sort of taxation. Even if you empower these officials to levy tax up to two annas they will do it. With your elected tahsildars and village magistrates in the district boards it will not be difficult to levy this taxation. In your career (turning to and facing the Hon'ble Sir Harold Stuart) you have shown broad and statesmanlike sympathies and so I appeal to you, Sir, to kindly omit these remarks. If you omit these remarks, we have no objection to this grant being given or even a little more if the needs of our brethren are greater than the needs of others. We do not at all grudge our friends of Malabar having this grant. On the other hand, I am merely surprised that three gentlemen representing Malabar should rather take that bait and vote against the resolution in spite of the definite assurance that we are ready to give our votes for the grant of 1·75 lakhs for Malabar and South Canara. With these words—it is nearly 5 o'clock—I close the debate."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"Inasmuch as I have a resolution I suggest the addition of the following words at the end of the resolution, namely, 'and be paid out of it'."

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(Mr. Kesava Pillai; Sir Harold Stuart; Mr. Ramachandra Rao; the Vice-President.)

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"I have no objection to accept it."

The Hon'ble Sir HAROLD STUART:—"I am aware it is too late to make an exhaustive reply. I would only urge once more that these grants are not a temptation to vice but a stimulus to virtue (*Laughter*). The Hon'ble Mr. SRINIVASA Sastri gave us various little stories and asked us whether we thought it right to give extra rewards for eating more sweetmeats and *pakwa*. Let me put it another way. For certain standards of effort you have certain prizes; as a stimulus to higher standards you should have higher prizes, and with a still higher demand of sacrifice or toil, you must have a still higher scale of reward. With the low level of one anna you have a grant of 5 per cent. and with one anna three pies you have a stimulus of 100 per cent. in respect of the additional three pies."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"May I ask the Honourable the Finance Member whether this includes the railway-cess?"

The Hon'ble Sir HAROLD STUART:—"This does not include the railway cess."

The Hon'ble the VICE-PRESIDENT:—"Does the Honourable gentleman wish to press the resolution to a division?"

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"Yes, certainly, in spite of Malabar."

The resolution as amended by the Hon'ble Rao Bahadur B. Narasimheswara Sarma was put to the Council and lost, 18 voting for and 28 against it.

A poll being demanded it was taken with the following result:—

For	*Against.*
The Hon'ble Rao Bahadur V. K. Ramanuja Acheryar.	The Hon'ble Sir Harold Stuart.
" Rao Bahadur M. Ramachandra Rao.	" Mr. W. O. Horne
" Rao Bahadur P. Kesava Pillai.	" Mr. A. Butterworth
" Mr K. Rama Ayyangar.	" Mr. R. C. C Carr.
" Mr V. S. Srinivasa Sastri.	" Mr. L. E Buckley.
" Mr. C. V. S. Narasimha Raju.	" Mr. H. F. W. Gillman.
" Mr. K. B V. Krishna Rao.	" Diwan Bahadur L. D. Swamikannu Pillai.
" Rao Bahadur A. Sabbarayalu Reddiyar.	" Mr. C. R. M. Schmidt.
" Rao Bahadur B. Narasimheswara Sarma.	" Mr. N. S. Brodie.
" Mr. A. S. Krishna Rao.	" Mr. T. Richmond.
" Mr B. V. Narasimha Ayyar.	" Mr. R. M. Savege.
" Shifa-ul-Mulk T. Zain-ul-abidin Sahib.	" Mr. K. P Raman Menon.
" Mr. K Chiambaranatha Mudaliyar.	" Rao Bahadur P. C. Somasundara Chettiyar
	" Mr. V. Kunhiraman Nayanar.
	" Dr. T. M. Nayar.
	" Sir Francis Spring.
	" Mr J. H Stone.
	" Mr E. F Barber.
	" Sir Hugh Fraser.
	" Khan Bahadur Haji Ismail Sait.
	" Mr. A. Muirhead.
	" Mr C. D. J. Carmichael.
	" Mr. S. B. Murray.
	" Colonel W. M. Ellis.
	" Mr. F. H. M. Corbet.
	" Mr. P S. Sivaswami Ayyar.
	" Mr. W. Francis.
	" Surgeon-General W. B. Bannerman.

At this stage the Council was adjourned until 11 A.M. on Monday the 16th March.

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 & 25 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. 7, C. 4.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 A.M. on Monday, the 16th day of March 1914.

PRESENT:

The Hon'ble Sir JOHN ATKINSON, K.C.S.I., Vice-President—*Presiding.*
The Hon'ble Mr. P. S. SIVASWAMI AYYAR, C.S.I., C.I.E.
The Hon'ble Sir HAROLD STUART, K.C.V.O., C.S.I.
The Hon'ble Mr. W. O. HORNE, C.S.I.
The Hon'ble Surgeon-General W. B. BANNERMAN, I.M.S., M.D., D.Sc., C.S.I.
The Hon'ble Mr. R. C. C CARR.
The Hon'ble Mr. A. BUTTERWORTH.
The Hon'ble Mr. N. S. BRODIE.
The Hon'ble Mr. L. E. BUCKLEY.
The Hon'ble Mr. H F. W. GILLMAN.
The Hon'ble Mr. C. R. M. SCHMIDT.
The Hon'ble Mr. J. H. STONE, C.I.E.
The Hon'ble Mr. P. H. M. CORBET (*Advocate-General*). *
The Hon'ble Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal.
The Hon'ble Mr. W FRANCIS.
The Hon'ble Colonel W. M. ELLIS, R.E.
The Hon'ble Mr. S. B. MURRAY.
The Hon'ble Mr. C. D J. CARMICHAEL.
The Hon'ble Dr. T. M. NAYAR.
The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA Garu.
The Hon'ble Rao Bahadur M. RAMACHANDRA RAO PANTULU Garu.
The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.
The Hon'ble Rao Bahadur P. KESAVA PILLAI Avargal.
The Hon'ble Rao Bahadur A. SUBBARAYALU REDDIYAR Avergal.
The Hon'ble Mr. B. V. NARASIMHA AYYAR.
The Hon'ble Mr. K. P. RAMAN MENON.
The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARIYAR Avargal
The Hon'ble Mr. K. RAMA AYYANGAR.
The Hon'ble Mr K. R. V. KRISHNA RAO PANTULU.
The Hon'ble Mr. C. V. S. NARASIMHA RAJU.
The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.
The Hon'ble Mr. V. KUNHIRAMAN NAYANAR.
The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB Bahadur
The Hon'ble Sir HUGH FRASER, *Kt.*
The Hon'ble Mr. R. M. SAUNDERS
The Hon'ble Sir FRANCIS SPRING, K.C.I.E.
The Hon'ble Mr. T. RICHMOND.
The Hon'ble Khan Bahadur HAJI ISMAIL SAIT SAHIB Bahadur
The Hon'ble Rao Bahadur P. C. SOMASUNDARA CHETTIYAR Avergal.
The Hon'ble Mr. V. S. SRINIVASA SASTRI
The Hon'ble Mr. A. MUIRHEAD, C.I.E.

* Came after 2-45 P.M.

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(The Vice-President; Dr Nayar.)

REVISED FINANCIAL STATEMENT FOR 1914-1915—*cont.*

The Hon'ble the VICE-PRESIDENT:—"The last resolution which the Council was considering was resolution No. XXII. Resolutions Nos. XXI and XXIII which relate to the same subject were not formally moved or withdrawn. I would ask the Honourable movers to indicate what they wish done about them."

With the permission of the Hon'ble the Vice-President, the Hon'ble Mr. K. Rama Ayyangar withdrew resolution No. XXI which was as follows:—

"XXI. This Council recommends to the Governor in Council that the provision of 1·75 lakhs of rupees for contribution to the Malabar and South Canara District Boards may be withdrawn and the same added to the head 'Grants to District Boards for roads'."

With the permission of the Hon'ble the Vice-President, the Hon'ble Rao Bahadur B. Narasimhesvara Sarma withdrew resolution No. XXIII which was as follows:—

"XXIII. This Council recommends to His Excellency the Governor in Council that the budget estimate of Rs. 83,75,000 under 45A. Civil Works—In charge of Civil Officers be reduced by Rs. 1,75,000, the amount of the grant proposed as a contribution to the District Boards of Malabar and South Canara in aid of their resources for roads."

IMPROVEMENT OF SANITATION IN MADRAS CITY.

The Hon'ble Dr. T. M. NAYAR next moved the following resolution of which he had given notice:—

"XXIV. This Council recommends to His Excellency the Governor in Council that it is highly necessary to improve the sanitary condition of the City of Madras by relief of congestion, improving the milk-supply and such other methods; and in consideration of the unsatisfactory financial condition of the Madras Corporation a grant of five lakhs of rupees be made to the Madras Corporation to effect such sanitary improvements as are possible in the forthcoming year and that a corresponding sum be deducted from 45-B. Civil Works."

In doing so, he said:—"Sir, I am sure that all Honourable Members of this Council realize fairly well the position of the city of Madras as the key to the sanitary situation of the whole Presidency. I want them to realize that the sanitary condition of the city of Madras is of importance not only to the citizens who actually reside in it but to the *mufassal* districts also. For the last many years—very many years I should say—the death-rate in this city has been steadily over the birth-rate and for years and years together there have been more deaths than births. The death-rate stands at 42 per thousand while the birth-rate stands at 38 per thousand in the city. No city can exist for a length of time under these conditions and yet the city of Madras has not been depopulated; not only has it not been depopulated, but at the decennial census you also see a slight increase in the population of Madras. That shows that there is a constant stream of immigration from surrounding districts into the city of Madras and this one fact will impress upon Honourable Members that in considering anything connected with the sanitation of the city of Madras we are actually considering the sanitation of all the *mufassal* districts in the Presidency. Therefore the question is not one purely connected with the city of Madras, but it is one connected with the whole of the Presidency. That is what I wish to bring to the notice of the Honourable Members of this Council.

"In order to improve the condition of this city which at present is something like a death-trap or lethal chamber, the Madras Corporation have undertaken a number of works of sanitary improvement; but unfortunately the resources at the command of the Madras Corporation are unequal to the task of undertaking all these improvements. I have to trouble the Council with a few figures. Taking the

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(Dr. Nayar.)

improvement in drainage and water-supply alone, I believe that the cost of these works, according to the latest calculation, comes to Rs 2,10,94,304. By the end of 1913–1914 we should actually have spent Rs. 55,02,920, leaving an expenditure yet to be incurred to the extent of Rs. 1,55,01,385. At the end of the year 1913–1914 there would be under "Water and Drainage Fund" a sum of Rs. 8,36,000 leaving a net deficit of about 147 lakhs, under the head of water-supply and drainage.

"Before I go to the other items, having shown what the expenditure is to be, I will place before the Council what the sources of our income are. All the expenditure is going on under capital account and we have to meet it through loans. The power of borrowing by the Madras Corporation is limited under section 102 of the Municipal Act which lays down that 'notwithstanding anything herein before 'contained, the borrowing powers of the Corporation shall be limited so that the sum 'payable annually for interest and for the maintenance of the sinking fund as herein-'after prescribed and for interest and repayment of any sums borrowed otherwise 'shall not exceed ten per cent. on the annual value of buildings and lands as determined 'under Chapter XII.' The annual rateable value of Madras city was estimated recently at 89·61 lakhs and one-tenth of that 8·96 lakhs, represents the amount that we can set apart for sinking fund and interest on all loans that we may raise. Out of this we have already to pay 4·76 lakhs as sinking fund and interest on loans already raised, leaving a balance of 4·20 lakhs to be set apart for sinking fund and interest upon any loans that in future we may raise. With this available fund we can borrow 68 lakhs. That is our present available borrowing power. To that, however, I would add a couple of loans, two or three loans which will mature before 1920. In 1915–1916 we will be able to borrow 3·87 lakhs and in 1919–1920 we will be able to borrow 14·11 lakhs. Thus the total amount that can be borrowed comes to 87 lakhs in the year 1920. As against that, under "water-supply and drainage" itself we have got a deficit of 147 lakhs, leaving something like 60 lakhs which the Corporation is absolutely unable to provide by means of loans.

"Then you might say that represents the capital account; what about the revenue? Can you not provide something from revenue? Unfortunately our revenue shows that it is just sufficient, a little more than sufficient, to meet our actual recurring expenditure. In the year 1911–1912 we had a revenue of 24·38 lakhs; in 1912–1913 25·47 lakhs and in 1913–14 it was estimated to be 26·60 akhs. We have to keep a minimum balance and the minimum balance comes to very nearly one lakh of rupees. The expenditure in 1911–1912 was 24·79 lakhs, in 1912–1913, 23·81 lakhs, in 1913–1914 it was estimated to be 25·39 lakhs. Thus you will see the revenue just covers the necessary expenditure for the year plus the minimum balance that is required to be kept. Therefore, there is nothing to be had under the head of revenue. We have exhausted all our borrowing powers and we have a deficit of something like 60 lakhs on water and drainage works alone. But we cannot rely entirely on water and drainage works alone. There are necessary improvements which cannot be hung up for an indefinite period of time. We have undertaken the duty of lighting Madras with electricity, the expense of which is calculated at something over ten lakhs. We have the very important duty of improving elementary education in the city and according to the programme which has been taken on hand at least five lakhs will be required before 1917. It is necessary to provide an infectious diseases hospital which is estimated to cost about two lakhs. Over and above this, come all the works comprised under the general category of relief of congestion and the improvement of the sanitary condition of the city.

"Thus it is evident that, unless our financial position is substantially improved or some extraneous agency comes to our aid, the usefulness of the Madras Corporation will come to a stand-still. I do not at all for one moment say that the proper remedy for this unsatisfactory condition is to apply steadily and persistently for grants. We apply for grants, because there is no other remedy open. Personally, I should like to see the municipal finances put in a satisfactory condition. The finances of the Madras Corporation can be improved by several remedial measures. In the first place we have a right to demand that the time for repayment of loans should be extended. The time

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for the repayment of loans to public bodies, as for instance the Corporation of Madras, which is now fixed at thirty years is too short a period and hampers the borrowing capacity of the Corporation Under the English Town Planning Act, I think the period for repayment of loans is now fixed at eighty years. Even if we do not get such a highly extended period, if we get the time extended to sixty years it would be substantially helping the financial powers of the Corporation. I think we ought to have increased borrowing powers. To restrict the borrowing powers to this sum which is calculated on the basis of our annual rateable value is rather unfair. I think the Corporation has other material securities to offer; and I contend that, when these things are taken into consideration, we are justly entitled to ask for an extension of borrowing powers and these extended powers of borrowing will help us more than anything else.

"One of the objects to which the extended powers could be utilized will be the acquisition of productive works—the municipalization of tramways and the municipal supply of electric energy and various other things. We know from the experience of various municipalities that corporations which have gone in for the municipalization of these productive works have got on so well that they have been able to substantially reduce the burden of the rate-payer. In that respect also we are entitled to get some relief. Over and above that, fresh fields for the taxation of income ought to be adopted. Undoubtedly the first thing that suggests itself to one is the taxing of unearned increments.

"Sir, these are only some remedies that I suggest and then when we go to the work of legislation I dare say other remedies might be suggested; but none of these remedies are unfortunately available to us at the present time. I am only here just now discussing what we are to do in the next year. The Corporation have undertaken certain sanitary works, such as the relief of congestion. I would only mention that they started on this work some years ago and they have gone on with it for some time; and we have come to this: that in the next year, if we do not get a grant, we will have to absolutely stop work in this connection. These works were originally included in the budget for the next year; but in framing the budget for the next year the Standing Committee found it necessary to cut out these works one by one. The position is really a very serious one. The details of these works have been submitted to the Government some months ago; and I think under relief of congestion they have prepared a programme which would cost about eight lakhs during the next year. It would be an exceedingly pitiable thing if at this very early stage in the sanitary progress of the Corporation we are to cry halt in some of the most important sanitary works. The Sanitary Conference at Lucknow the other day decided that it would be a waste of money to provide for luxuries such as sanatoria for people suffering from consumption and other diseases and that the wiser policy would be to improve the dwellings of the poor people and to prevent them from getting consumption. This is precisely the policy that we are just adopting.

"The policy of relieving congestion is to do away with insanitary localities and areas and in their place to build model sanitary dwellings for working people. That is a sanitary measure of the very first importance; but if the Corporation have to come to an absolutely dead stop in the current year for want of money, I say it would be exceedingly pitiable. The health department are trying—and in spite of their strenuous endeavours they are unable—to reduce the death-rate even by a single item. No wonder, because although they are well informed as to the condition of the city and although at any particular moment when any epidemic breaks out they are in a position to say that they expected it in such and such a quarter and the causes for it are such and such, though they know insanitary localities, from want of funds they have been unable to treat these localities in a radical manner. I think that all that they have been doing is patch-work and these small remedial measures have been found to be quite insufficient to cope with the rapid advance of the epidemic diseases.

"Under these conditions we have only one course open to us and that is to ask the Government for financial help. I have said that in the coming year if no financial help is given we have no other alternative but to stop these works.

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"I may, in conclusion, say that it is only on account of the technical rules of the Council that I have put down the exact sum and asked that that sum might be taken out from some other head. The Government need not be hampered by that. Any smaller sum we shall be glad to accept. We shall be prepared to take it out from any other source than 45-B. We had a discussion yesterday about milk supply. The Hon'ble Mr. Sivaswami Ayyar has referred already to the scheme which the Corporation of Madras has in hand with regard to that. I need not go into the details of that scheme. I simply wish to say that even that scheme to which he referred will have to be stopped because we have not got the money to carry it on. The Madras public have been familiar during the last two years with the agitation against the sewage farm. That is again a very important sanitary measure, that is, to improve the sewage farm and to put it in a sanitary condition. I may say that also may have to be stopped because we have no money. From the budget we will find that the expenditure and the income practically meet and there is no available balance to meet these big works. I have to report the melancholy fact that without this grant we shall have to come to a stop. Under these circumstances, I trust that the Government will take a generous view of the situation and, pending substantial improvement in the financial resources of the Corporation, will go on, as they have been going on, helping the Corporation. Under these circumstances I hope the Government will favourably consider this resolution."

The Hon'ble Mr P. S. SIVASWAMI AYYAR:—"The Government have not been slow to recognize the special conditions of Madras and its need for sanitary improvement and the claims that the city has to liberal assistance in carrying out the various improvements that are necessary in the sanitary condition of the town. It is because the Government have recognized the insanitary condition of Madras and the special claims of the city that they have been making liberal grants in the past to enable the Corporation to carry out their water-supply and drainage schemes as well as other schemes. To give the Council an idea of the extent to which the city has been assisted in the past I will just refer to a few figures. Towards the water-supply and drainage schemes the Government have given as grants up to the end of 1912-1914 a sum of 60 lakhs odd; towards the relief of congestion they have given Rs 1·88 lakhs; and for the purpose of carrying out anti-malarial measures we granted a sum of one lakh in the last year, while in the present budget we have provided five lakhs for water-supply and drainage schemes, and a sum of three lakhs towards the anti-malarial operations which are in contemplation. We have also received proposals from the Corporation of Madras for expenditure in various directions to the extent of ten lakhs odd, of which a sum of one lakh odd is required for the purpose of acquiring land near Tiruvottiyur for a sewage farm and another large sum for the purpose of opening cow-houses. We shall probably make substantial grants towards the acquisition of land for the sewage farm and also for the opening of cow-houses. We have not yet settled the exact amounts. As regards the other proposals to the extent of eight lakhs for the relief of congestion and for sanitary improvements, these are still under consideration. Many of them are not urgent and it is not possible for the Government to pledge themselves to give any help towards carrying them out.

"I do not know what the representatives of the *mufassal* municipalities will have to say upon this question. I think that before we pledge ourselves to any definite measure of help it may be necessary to consider whether we are acting fairly towards other municipalities in the *mufassal*. We are quite willing to consider proposals that may be sent up to us from time to time and grant such assistance as it may be possible for us to give consistently with the claims of other municipalities. But the resolution, as it now stands, asks us to make a grant of five lakhs of rupees for the purpose of effecting such sanitary improvements as are possible in the forthcoming year. I do not think it is possible for us to pledge ourselves to any definite amount and to accede to this resolution as it stands; but we are quite willing to consider any proposals that may be brought forward."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"The Hon'ble Mr. Sivaswami Ayyar, in reply to the request of my Honourable friend Dr. Nayar, wished to know what the views of the representatives of the *mufassal* municipalities were with reference to this proposal. I am glad that he has given us this opportunity

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of saying a word not only on behalf of the *mufassal* municipalities, but also on behalf of Madras provided the money can be found consistently with the claims of other deserving objects. For the last four or five years we have been complaining that the expenditure on major sanitary schemes is very little; and last year the Government pledged themselves to a programme of expenditure of 50 lakhs per annum for this, and I find some evidence of the anxiety of the Government to push forward this class of works, as I see an allotment of 18 lakhs now made for major sanitary schemes. Then again, as regards minor sanitary works, for three or four years we have had liberal treatment and a sum of 25 lakhs has been set apart for that purpose. I believe the Government are anxious to push forward the scheme of protected wells and spend a great deal more money than has hitherto been done for the purpose of improving the water-supply. That again is another matter which has been actively engaging the attention of the Government. I am thankful that they have deputed an officer to examine and see what can be done in the matter of rural water-supply in the Anantapur district and I trust that that policy of deputing special officers for pushing forward this class of works will be extended in the near future and we shall have an appreciable improvement in our rural water-supply. Then again in the matter of medical buildings we have had an allotment of ten lakhs for the last two or three years. I consider that as absolutely inadequate. I know from personal experience, and from what I have been told by presidents of district boards, that there are several dispensaries which are actually being starved in the matter of improvements, equipment and in the matter of medical aid and in various other ways. There is another proposal for the construction of a big hospital at Madras at a cost of 50 lakhs and probably the whole question of medical relief in the *mufassal* will be examined in connection with the resolution on that subject which will be moved. I do not wish to be understood as denying the very legitimate claims of the presidency town to have financial assistance to any of these objects which have hitherto received attention from the Government. But I think with reference to the improvements to be carried out in both the rural and urban areas in the *mufassal*, it would not be fair to a large number of local boards which have been doing all this work for the improvement of sanitation in this country to accede to the proposal contained in this resolution.

"I expect, Sir, in connection with these large questions of sanitation a comprehensive resolution is to be issued very soon in consequence of the sittings of the Sanitary Conference during the past three years laying down definite sanitary policy to be carried out by the Local Governments. I cannot say what sum of money would be required to give effect to that policy and how much of the expenditure would have to come from Provincial revenues and how much from Imperial revenues. Under these circumstances it seems to me that if the Government can, consistently with the claims of a large number of municipalities, afford to give another five lakhs for this year to the Madras Corporation, I do not think I would personally object to that grant. But, if the Government are in a position to say that they cannot afford it, I am certainly prepared to accept their decision."

The Hon'ble Mr. K. RAMA AYYANGAR:—"Sir, I would invite the attention of the Council to certain figures which will have to be remembered in this connection. We have got a provision of one lakh made for a new hospital at Royapuram; then again for acquiring the site of the Spur tank they have two lakhs allotted and then for the acquisition of a play-ground for educational institutions we have allotted five lakhs; and for the equipment of the General Hospital we gave 44 lakhs last year and one lakh for sanitation and vaccination to the Madras Corporation. Again there is a provision of '20 lakh provided for the United Free Church Mission of Scotland and we have also other grants of this kind which have to be taken into consideration. I should think certainly that the Government have been treating the demands and needs of the Madras municipality very fairly."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I do not wish to oppose this resolution. I think the mover of the resolution said that the *mufassal* was deeply interested in Madras; but he forgot the fact that charity should begin at home. We should first provide for the safety of our people at home and then care for the

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(Mr. Narasimha Ayyar; Mr. Narasimheswara Sarma; Mr. Narasimha Raju.)

small number of people who emigrate from the *mufassal* to the Presidency town I do not mean that the proposed sum should not be given over to Madras if it is available. In that connection the Hon'ble Mr. Sivaswami Ayyar said that it would be interesting to know what the representatives of the *mufassal* municipalities had to say. I would submit that district boards and taluk boards and their medical and sanitary needs should also be considered. We have now very little medical aid in rural parts. Even in regard to itinerant medical officers the district board of Salem, for instance, was not able to find the money. We are not able to get much assistance from the Provincial Government; not that the Provincial Government are unwilling to give aid but there is some difficulty in providing funds. The necessity for providing medical aid, so far as district and taluk boards are concerned, would also have to be considered in this connection."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I think in response to the invitation both of the Hon'ble Dr. Nayar and the Hon'ble Mr. Sivaswami Ayyar, as one who represents *mufassal* municipalities and also as one who is deeply interested in Madras as a resident of Madras, I have a double function to perform. I may say at once, Sir, that *mufassal* municipalities and local boards cannot in the least abate their claims upon Provincial revenues on the ground that other places have a priority of claim. But, at the same time, I think they will remember that, so long as Madras is in a very unhealthy and insanitary condition, that insanitary condition is bound to re-act upon the condition of the *mufassal* towns as well, inasmuch as there is a free flow of population from the *mufassal* towns into Madras. They must remember that the improvement of the sanitary condition of those places is closely bound up with the sanitary condition of Madras.

"To those who have been watching for some time past the frightful mortality that obtains in this city, the low birth-rate and the high death-rate, it was a matter for wonder that the Government as well as the Corporation had not risen to a lively sense of the situation. There is not the slightest doubt that the Government have been, from time to time, making large grants to the municipality but the question is whether these grants have substantially improved the condition of the city during the last two or three years and whether it has not been steadily falling year after year. The fact that the malaria epidemic has been raging throughout the city and rendering portions of the city worse than the worst malarial parts of Jeypore or the Ganjam district, I think, shows clearly that the people of this Presidency cannot afford to neglect any longer the sanitary condition of Madras. Last year I had the misfortune of going to Coyapuram at the request of a few friends and the spectacle which I had to see was really heart rending. I could never imagine that in the capital city of this Presidency the conditions should be so bad as they were and should be worse than they are in the Agency portions of Vizagapatam and Ganjam through which I had the good fortune of travelling recently. I, therefore, hope that the Government will meet the situation not simply from the standpoint as to how much money they can spare in the current year or for the next year for Madras consistently with the claims of other cities, but from a larger point of view as to whether by giving the Madras Corporation additional facilities by way of taxation or additional revenues from sources which are at present untouched or by giving additional borrowing powers, whatever the method may be, within the next few years, they cannot make Madras more salubrious. It is a reproach to all of us in the *mufassal* that Madras should be in this pitiable condition at the present moment."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"The representatives of municipalities and boards have been called upon to express their views on this question. But I fear that the interests of boards are not well represented. Though they are not my constituency, as members of my constituency mostly live in rural parts, I think it is my duty as well to represent their interests and in doing so I only wish to draw the attention of the Government to the sympathetic statement made by the Hon'ble Sir Harold Stuart in introducing the budget last year. He said: 'The 'great bulk of money which goes to the aid of the *mufassal* municipalities comes 'from the rural population and I hold strongly that a good deal of it should go 'back to them. That will make a particularly large drain upon our resources.'

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This year he made a rough calculation of the amount of tax that an individual has to pay. He stated that an individual is paying four rupees a head. We know that the population of Madras is 500,000 in round numbers and the revenue collected at this rate is 20 lakhs. I think Madras is not really contributing so much of revenue towards the general revenues of the province. Anyhow taking that figure I am inclined to believe that if this resolution is to be accepted all the revenue which the Provincial Government are getting is going back to the Madras Corporation. In the revised estimate I find nearly eight lakhs provided for both anti-malarial operations and the improvement of the drainage. It is not possible to examine the amount of revenue paid by the Madras City. The Honourable the Finance Member will enlighten us if he has got the means of calculating that. Anyhow I want to press that aspect of the question. You must take into consideration the population that lives in the 61 municipalities. That roughly comes to 20 lakhs of people. The population that lives in rural areas comes to 343 lakhs. If you take these figures into consideration I am inclined to think that the Corporation is not at all entitled to claim more than what they are now getting. At the same time, I wish to point out that the budget of this year has not taken any practical shape in order to carry into effect the words of sympathy expressed by the Finance Member towards the rural areas. If such a resolution as this were to be accepted, I do not think that anything practical can be done to give effect to the proposition enunciated by him."

The Hon'ble SIR HAROLD STUART:—"There is only one point which I wish to place before this Council in connection with this resolution, and that is, as to the latter part of it which suggests that money should be found by a corresponding reduction from 45B. Civil Works. I think it is unfortunate that, when Honourable Members come forward and propose these additions to our expenditure and recommend that they should be met by reduction under the head 'Civil Works,' they do not indicate the precise items which they would like to see omitted from the budget. The Financial Statement is prepared after we have considered all the claims upon us. It is laid before the Finance Committee and this year a very large sum was left unallotted. That, I contend, is the time when Honourable Members should come forward with proposals of this nature and discuss them, if it is desired to provide for them in the budget. But that they should come forward when all our budget arrangements have been made and propose very large transfers of this nature without giving the assistance, to which we are entitled, of specifying the actual items which should be omitted from the budget, is, to put it mildly, inconvenient. The head 'Civil Works' includes a number of different items. I do not know whether the Hon'ble Dr. Nayar proposes to reduce the expenditure on buildings or communications or perhaps on municipal water-works and drainage schemes or such works as the protection of flood embankments in Ellore, which I dare say would not appeal to the Honourable Member on my left. We should omit items like that if this resolution is to be accepted. Either the inhabitants of Ellore will have to lose their flood embankments or the inhabitants of Masulipatam will have to suffer in regard to their water-supply; somebody will have to suffer who would otherwise get the benefit of the provisions we have already made. I hope Honourable Members will consider that aspect of the question, which has not been put sufficiently before them hitherto."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"I am rather tempted to sympathize with the view expressed by the Honourable the Finance Member. I regret that the Hon'ble Dr. Nayar has not taken the trouble of showing from what item it is to be found possible to reduce five lakhs. I find that my Honourable friend Mr. Narasimheswara Sarma's residence in Madras has developed in him greater sympathy with the people here than with the people living in the *mufassal*. But my sympathies are entirely with *mufassal* people whose interests are as a rule overlooked. We have to look to the needs of the rural population. With these remarks I would vote against the proposition of the Hon'ble Dr. Nayar."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"I accept with thanks the views set forth by the Hon'ble Mr. Srinivasa Ayyar. We in the *mufassal* want as much money as we can get; and I follow the example of the Hon'ble Mr. Kesava Pillai and shall vote against the resolution, if it be pressed to a division."

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The Hon'ble Dr T. M. NAYAR:—"I must acknowledge with thanks the very sympathetic reply of the Hon'ble Mr. Sivaswami Ayyar and I must also acknowledge with thanks the liberal assistance which the Madras Corporation has always received from the Government. Not only have we had liberal grants; but any proposals which we had to submit have always been very sympathetically considered and we are extremely grateful to the Government for that. As I have already explained, the financial position of the Corporation of Madras is such that we have no other alternative but to come to the Government for help. One thing we want to impress upon the Government is that we do not come for grants because we are unwilling to tax ourselves or because we are not willing to borrow within our borrowing powers. We are quite willing to borrow to the full extent of our borrowing powers; and, so far as taxation is concerned, the Government might remember that on two occasions within the last six or seven years the Government asked us whether we could not suggest any methods of additional taxation by which the revenues of the Corporation could be increased. There were two committees which considered the matter; the Hon'ble Mr. Savage and myself were on both these committees and we sent up proposals for taxing various things, the majority of which the Government disallowed. When we come to you for grant, please consider this that we do not come here to escape our duty in the matter of taxing ourselves or helping ourselves. We have utilized all the powers we have been given.

"I do not think that when we come to the financial position of the Madras Corporation we should compare ourselves with the district municipalities; the more reasonable comparison would be with the Corporation of Bombay or Calcutta. Both these Corporations have received very substantial aid for their water-supply and drainage works. Consider how much more wealthy they are and how much more expansive our city is and how much more expensive our works are. I think we are entitled to get something more than what they received. Both the cities of Bombay and Calcutta received over 50 lakhs for water and drainage schemes and what we now call the relief of congestion, which is an exceedingly costly measure, is both in Calcutta and Bombay relegated to the City Improvement Trust which was set up with a capital given by the Government and which is now working automatically with the help of unearned increments. If we could have a City Improvement Trust and the relief of congestion is taken out of the Corporation, so much the better. But so long as we have not got the City Improvement Trust—we must remember that the original capital of the City Improvement Trust came from the Government—we must receive grants for relief of congestion. In the absence of such trust this additional liability comes on us.

"The Hon'ble Mr. Narasimhaswara Sarma said that in respect of the heavy death-rate in this city we have not stirred ourselves to a lively sense of duty. We have stirred ourselves to a lively sense of duty many times and our stir has been to discuss ways and means to improve the situation and we found there were more ways than means. We have many many times discussed what was to be done and we have got very definite ideas as to what is to be done. But the only thing is we have not the money. It is unfair to ask us to explain why with the expenditure in the past Madras has not improved. We are not to go on tinkering with symptoms. We have found the exact cause of the unhealthiness and, until that is removed, how can you find any improvement? If you say that a town ought to be perfectly drained, till you get a drain for the whole town how can you expect an improvement? Simply because the drainage work is going on in some portion of the city, you cannot see an improvement. Therefore if money is given and if Honourable Members will exercise the virtue of patience, I think sooner or later we will be able to convert this city into a beautiful one.

"I am sorry that the Hon'ble Sir Harold Stuart has had to find fault with me, but the fault is not mine. I only followed the orthodox custom. I consulted a very eminent authority on our rules, as regards drafting resolutions, and he told me that if I suggested that money should be taken from 45A. Civil Works, I should point out the specific item from which it ought to come, but if I mentioned 45B, I was at liberty to mention simply 45B. That is the opinion I had and I acted on it. But

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I am sorry if my procedure is incorrect. If it is absolutely necessary and if I had been told of it, I would have mentioned the specific items from which this amount could be found; but I was following the orthodox custom and therefore I beg to be excused for my mistake. In view of the very satisfactory reply which I have received from the Honourable Member in charge of the department I will not press this resolution. My only object was to bring the financial condition of the Corporation to the notice of the Government."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

SANITARY BOARDS IN RURAL AREAS.

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR next moved the following resolution of which he had given notice :—

"XXV. This Council recommends to His Excellency the Governor in Council that out of the grant of 25 lakhs to local bodies for minor sanitary works in 45. Civil Works a sum of Rs. 12,000 be utilized in deputing a special officer to report on the constitution of Sanitary Boards in all the revenue villages of the Presidency to provide for the better utilization of the grant."

In doing so, he said :—"Sir, it is a matter for sincere gratification to the people in the rural areas that they are helped by the Government in improving their sanitation in the liberal manner that they have been during the past few years. For minor sanitary works, as can be seen from the introduction to the Financial Statement by the Honourable the Finance Member, during the last four years there have been liberal grants both from Provincial and Imperial funds amounting to 11 lakhs in 1911–1912, 13 lakhs in 1912–13, 23 lakhs in 1913–1914 and according to the present arrangement the amount is 25 lakhs in 1914–1915. It is necessary to see how these large grants have been utilized and how far they have benefitted the areas for which they have been granted. From the report sent up to the Government of India as regards the working in the Presidency of local and municipal administration, on page 9 of the report I find: 'The expenditure classified under the head of 'sanitation aggregated to Rs. 11,54,319 in the year under report (*i.e.*, 1912–1913) 'against 9 lakhs in 1911–1912. In the first year 77 per cent. of the sanctioned 'allotment was utilized as compared with 63 during the period under review. The 'comparatively heavy lapse in the year under report is due to the failure of district 'boards to utilize in full the allotment sanctioned for water-supply.' This, I believe, is a state of things which needs to be looked into. These minor sanitary works form the first step towards improving the general sanitary condition of rural areas—particularly these wells, which form the largest item, and practically the life of all improvement, especially in these days when we see that cholera and other diseases have been rather having a tendency to go up during the last few years. I find from the Sanitary Commissioner's report that out of 44,058 towns and villages in the Presidency 5,560 villages have been reported as affected by cholera as against 5,654 in the year 1911. This tendency is a strong testimony to show the necessity for more rapid improvement by way of providing a better water-supply and other sanitary remedies in rural areas.

"As it is, these grants have been spent by local boards and the machinery for spending these sums, I am afraid, is not sufficient or competent to deal with these large grants which have been only recently begun to be made. It is necessary therefore to look at the question as to how these grants could be better spent in view of these heavy lapses. I would also here observe that whatever sum of money has been reported as spent could have been better utilized. What I mean is this: taking for instance these wells, we have some of these wells in areas not used by the people at all, simply because the wells happen to be situated in some places in which they were not wanted, or the water in them was not satisfactory or in a useful condition to be used by the people. In these and many other ways I believe there is a possibility of improving the direction in which these funds could be utilized.

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"The present position, if it is to be improved, can, I believe, be improved only in the way which the Royal Commission on Decentralization recommended in their report on this particular matter. They proposed the constitution of village *panchayats* and one of the many duties of these *panchayats* will be to look after the sanitation of villages. That report has been under the consideration of the Government for such a long time that we can hardly hope to say when exactly it will take practical shape in our province. I was glad to observe that it has already taken a practical shape in the Bombay Presidency, and I hope it will take some practical shape in this Presidency at as early a date as possible. Meanwhile as one interested in the proper utilization of these grants, I thought it better to bring to the notice of this Council the desirability of the constitution of sanitary village boards in all the villages in the Presidency.

"It may be said that, when village *panchayats* are going to be constituted, these village boards will come into existence and it is unnecessary to rush this through just now. I have considered this suggestion in pressing upon the attention of the Government this very important matter at this stage. We have been allotting these four years on an average between 25 and 30 lakhs each year, and it is in the highest interests of the people as well as the administration to see not only to the best expenditure of the large grants that are allotted but also to see that not a pie which can possibly be beneficially spent is allowed to lapse. In view of improving the state of things, I suggest that a special officer may be deputed to report upon the constitution of such village sanitary boards in the revenue villages in the Presidency for the utilization of these large grants. I would also add that as regards the control of the forests, which is also one of the duties to be entrusted to these village *panchayats* by the report of the Decentralization Commission, we have had a special committee that sat over the matter and the Government also accepted the trial of these *panchayats* as an experiment at least in most areas. I believe I would be only asking the Government to follow the precedent and depute a special officer for this purpose to see to the very early constitution of village sanitary boards in view to the better utilization of these grants and to secure the permanent interests of the people. Thereby you will have a permanent body of men who can be entrusted with looking after the sanitary condition of each village.

"I believe these boards will be useful not only in this way but also in a variety of other ways. Taking for instance these wells, we may well consult these sanitary boards as to the location of these wells. We may look to the help of sanitary boards as to the best place where in their village experience they expect the best water and in the construction of these sanitary works they will be of considerable use, living in the village themselves. I see already that the Government have recommended a proposal to district boards to take as many of the village people into co-operation in the construction of these works as possible. If these boards were themselves entrusted with the carrying out of these works, I believe it will be eminently desirable. Once these works are entrusted to these bodies, they will carefully preserve them in proper repair and see to the repairs also in subsequent years when they are given funds for that purpose. There are many ways in which the sanitary boards will be of very great help not only as regards water-supply but also as regards sanitation and other matters.

"As regards the constitution of these sanitary boards I venture to suggest that it will not be after all so difficult to work it out in practice. As the Decentralization Commission themselves suggested, these boards may at the outset be entirely nominated by the district authorities with the approval of the Government. That will not be a very difficult matter. In the immediate as well as the permanent interests of the country, I hope the Government will take into serious consideration the constitution of these sanitary boards in all the revenue villages in the Presidency; and, in view to that, depute a special officer, preferably an Indian officer of the Provincial Civil Service, to see to the early constitution of these boards in view of the large grants that are being made year after year and also in the long run for the permanent sanitary improvement of the villages which contain practically a very large

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proportion of the population of the Presidency, namely, more than seven-ninths of the population of the Presidency. With these words I commend this resolution to the earnest attention of the Government as well as of this Council."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I do not see that the Hon'ble Mr. Chidambaranatha Mudaliyar has made out a case for the acceptance of his resolution. The proposal is that a special officer should be deputed to report on the constitution of sanitary boards in all the revenue villages in the Presidency to provide for a better utilization of grants. Except perhaps as a step towards the formation of village *panchayats*, which the Honourable Member desires, it is difficult to understand the necessity for constituting a sanitary board in every revenue village in the Presidency. As a matter of fact, it is not every village in the Presidency that gets a sanitary grant for the purpose of carrying out sanitary improvements. It is only some villages that get grants and it would be unnecessary for the purpose of spending the sanitary grant that there should be a sanitary board in each village.

"If the proposals for the formation of village *panchayats* which are now under consideration should take effect, the question of assigning the care of the conservancy of the villages and other sanitary measures to these *panchayats* would be carefully considered. It would be a very proper function to entrust to these village *panchayats* to ask them to look after the sanitation of the villages for which they might be appointed.

"Apart from the question of the constitution of village *panchayats*, which must be separately considered, I fail to see any necessity now for taking steps to constitute sanitary boards in all revenue villages. The Honourable Member seems to think that the grants that are now being liberally made for sanitary purposes in rural areas are not properly utilized. He seems to think that the works are not properly selected, that they are not properly carried out and that the sanitary boards would be of help in suggesting the works to be carried out, the places where they are to be carried out and that they will be able also to find the machinery for the purpose of carrying them out. So far as the selection of works is concerned, that is generally made by the local boards concerned. The local boards contain a number of elected members who may be presumed to have a very fair acquaintance with the needs of the localities they represent and who may therefore be presumed to be able to advise the local boards correctly. If, as a matter of fact, wells have been sunk in places where they are not wanted or any mistakes have been committed, it is quite open to the Honourable Member or any other gentleman interested to point these things out to the president of the district board; and I have no doubt that any such mistakes, if committed, will not be repeated. I have no reason to suppose that there have been mistakes committed in the selection of works. As regards the execution of these works; the Honourable Member suggested that it should be entrusted to the people in the village and that they should be asked to carry out these works as much as possible. That is exactly what we have done in the recent order passed in December 1913. When disposing of the money set apart for the provision of protected wells, we stated at the end of the order that the contractors should preferably, if possible, belong to the villages concerned. That is the principle which has been adopted, that the agency for carrying out the work should, as far as possible, be the villagers themselves. Of course the Honourable Member must recognize that there are villages where the people are apathetic and do not take sufficient interest in this matter and are not willing to take up the execution of these works. It is not possible to lay down a rigid rule that these works must be entrusted to the villagers themselves. That, of course, will be adopted wherever it is possible. If, on the other hand, village agency is not available, the only course open is to employ other outside agency. I may also mention to the Council that we have this year given a sum of Rs. 7,000 to certain co-operative societies and asked them to carry out sanitary improvements in the villages where they carry on their operations. We gave this sum of Rs. 7,000 to 18 co-operative societies and asked them to attend to certain works such as repairs of wells, roads, and tanks, the deepening of tanks and so on. We have tried to secure the co-operation and support of such co-operative societies as we were advised would take an interest

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in this matter. If a board is not required for the purpose of executing such sanitary works as it may be possible to carry out with the grants provided and if it is not necessary for the purpose of making suggestions as to the places where the sanitary works are to be carried out, it is difficult to see the necessity for this proposition that there should be a sanitary board constituted in each village. As I have said, the question of village *panchayats* is a separate and a much larger question; and the sanitary management of villages would be a proper function to assign to these *panchayats* if they come into existence. It is however a question which must be dealt with separately."

The Hon'ble Mr. B. V. NARASIMHA AYYAR —"Sir, the answer of the Hon'ble Mr. Sivaswami Ayyar to the observation of the Hon'ble Mr. Chidambaranatha Mudaliyar was not quite what we, non-official members, at least several of us, expected. It has not been mentioned whether the village *panchayats* which have been recommended by the Royal Commission on Decentralization are at all coming. The Honourable Member who has just sat down stated that, if and when they come, these functions which are suggested for these boards might be entrusted to the village *panchayats*. In fact that is the very assumption on which this recommendation is made. It is quite conceded that if and when the village *panchayats* should come this work of the sanitary boards just now recommended may be entrusted to those village *panchayats*. But it has not been said whether and if so when they are coming. Meanwhile the sanitary board is a stepping stone to village *panchayats*. It is an experiment to find out whether the village *panchayats* would work well in particular localities and whether as a substitute for village *panchayats* which form a much larger organization, a much deeper and wider organization, the sanitary board could not be attempted. It is for that reason the Honourable mover said that in all revenue villages sanitary boards might be constituted.

"The Honourable Member who just sat down stated that it was evidently with the view of spending the sanitary grants that this resolution was suggested; but it is not exactly for that. The money for sanitation is being spent by taluk boards or district boards in respect of every village where there is occasion to spend it. I presume that in respect of no village can it be said that there is no sanitary outlay necessary. It is not on the supposition that every outlay now taking place in every village without a sanitary board is a mistaken outlay and that wells are sunk in places where they are not wanted—it is not on the supposition that mistakes are committed that this proposition is moved. There may be such instances; but what is a more important thing in the minds of the proposer and others is that at present the sanitary outlay is going on in an unsystematic and less intelligent way. It would be much more satisfactory if the needs of every village should be placed before the taluk board and district board of the places concerned and then the outlay incurred.

"The Hon'ble Mr. Sivaswami Ayyar stated that there was a presumption that the members of the local boards understood the needs of their locality. It is only a rebuttable presumption and frequently there is evidence to rebut it. I do not wish to say anything against the capacity or intelligence of taluk board or district board members. They are a very estimable body of men; but with all their good quality it is not to be expected that they are omniscient. It is not to be expected that every member who has got in whether by reason of election or nomination to any particular board understands the needs of every village that is within his limits. It frequently happens that he does not himself personally know them; and in the present state of civilization, with the great amount of illiteracy, the people of these various villages are not able to put forward their claims. Therefore a few of the more prominent villages would get all the sanitary grants that they are capable of spending. If there are sanitary boards to represent each village, then the needs of each village will be clearly put forward in their periodical reports before taluk boards. It is with the view of guiding the work of taluk and district boards and of making the work of taluk and district boards more efficient that the constitution of sanitary boards is asked for.

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"Then the Hon'ble Mr. Sivaswami Ayyar stated that at present the willingness of the Government to employ no agency of this sort was proved by the fact that so many co-operative societies had been used for sanitary outlay, wherever it was found possible. In fact that is the very thing we appreciate and we are thankful to Government for entrusting that work to co-operative societies. We are glad that for organizing co-operative societies proper officers have been put on special duty; they have selected the best men they could find and they have found such men as could be entrusted with the work of those societies. Similarly in regard to sanitary matters we want men, who would correspond to assistant registrars of co-operative societies, to select committees who will know the sanitary needs of the various villages. This work of selection has been done by the assistant registrar of co-operative societies in connection with those societies, and what we want is a similar organization as regards village sanitation.

"The proposition is wide inasmuch as it says that a sanitary board should be constituted in all the villages. The mover did not suggest that in all the villages sanitary boards should be immediately formed, but his idea was that this should be kept as the goal and efforts should be made year after year to create sanitary boards with the help of the special officer. Then the local boards concerned will be greatly aided in their work and the Government will be bestowing a very great boon, as they have done in the field of the co-operative movement, in the matter of sanitation, which will mark an advance and which will be remembered for long years to come."

The Hon'ble Mr. K. RAMA AYYANGAR:—"With respect to this proposition, after what has been said by the Hon'ble Mr. Sivaswami Ayyar I hope the Hon'ble Mr. Chidambaranatha Mudaliyar will not press it in the form in which it is. His very object will be mainly served if the lines adopted by the Government in G.O. No. 1283, dated the 16th August 1913, and the subsequent inquiries made and orders passed in G.O. No. 55 L., dated the 8th January 1914, were pursued. The cholera staff have been asked to be utilized when there is no epidemic in attending to the sanitation of rural areas. That is the effect of the Government Order, dated 15th August 1913. The other Government Order relates to the revision of a permanent menial staff to be attached to sanitary inspectors who are entertained under the Government Order. Though the Government think that the permanent entertainment of menials is necessary I find that the staff recommended by the Surgeon-General has not been fully entertained in the Presidency. In page 162 of Civil Budget Estimate you find a provision to entertain two assistant surgeons and twenty inspectors; but the report referred to in the Government Order recommended three assistant surgeons and about 23 sanitary inspectors and the menial staff has not been apparently decided upon. My submission is that on the lines suggested a few more assistant surgeons might be added and their duty might include going round the villages and making recommendations for improving their sanitary condition. That is a matter which is gone into in that subsequent Government Order and the report of the Surgeon-General which deals with the various questions to be brought before the Government, and the suggestion is that these officers should make a report about the sanitary conditions of the villages to the Sanitary Commissioner."

The Hon'ble Mr. W. FRANCIS:—"I rise to a point of order. The question of the establishment on cholera duty is hardly relevant to the question before the Council."

The Hon'ble the VICE-PRESIDENT:—"It is clearly irrelevant. I would ask the Honourable Member to keep closely to the point really at issue."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I am coming to a close I think. I am directly addressing myself to the proposition. If these ideas developed by the Government Orders are further improved practically and an undertaking to that effect is given, the resolution in the present form need not be pressed."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I think there is a slight misapprehension as to the scope or object of this resolution. Apparently, as has been pointed out by the Hon'ble Mr. Sivaswami Ayyar, the resolution raises the question of village organization for sanitary purposes. That is the only point under

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consideration just now. I believe it was suggested that the object of my Honourable friend was to see that the village organization was brought into existence in villages for the purpose of attending to matters appertaining to sanitation. I believe that is a matter which is intimately bound up with the question of the organization of village *panchayats*, to which reference has been made by the Honourable Member who replied on behalf of the Government. If some indication is made as to when these village *panchayats* are coming, it would be satisfactory and that ought certainly to satisfy the Hon'ble Mr. Chidambaranatha Mudaliyar. He is only anxious to have some kind of organization in the villages for controlling sanitation. That is the only point raised.

"I do not think there has been anything said in the speech of the Hon'ble Mr. Sivaswami Ayyar which gives an indication as to when these village *panchayats* would come into existence. The matter has been discussed for the last ten years; the question of the village organization has come up before the Council in some shape or other, sometimes in connection with village conservancy, sometimes in connection with village schools, sometimes in connection with village sanitation, and a fourth time in connection with forests. The question has been constantly cropping up, as pointed out by the Hon'ble Mr. Butterworth yesterday in connection with minor irrigation works,—this subject will be coming up till some kind of solution is found and an explicit statement is made on behalf of the Government as to when these *panchayats* will be organized. If some indication is made to us as to the approximate time when we may expect legislation in connection with village *panchayats*, that would satisfy my Honourable friend Mr. Chidambaranatha Mudaliyar who may be then inclined not to divide the Council on this resolution. He is merely anxious to hear some statement made about it. That is all that is necessary at the present moment so far as this resolution is concerned."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"I am sorry, Sir, that it is not possible to make any definite statement as to the question of village *panchayats* beyond saying that this subject is engaging the attention of the Government but I hope it will be possible to arrive at some conclusion very soon. Beyond that it is not possible for me to state anything definite. The Hon'ble Mr. Narasimha Ayyar has said that because we have adopted the principle of entrusting sanitary work to co-operative societies, therefore this resolution ought to be accepted as this resolution is an invitation to extend the same principle to every village. That order entrusting certain works to co-operative societies is in the nature of an experiment. Before we know how that experiment succeeds, it is not possible for us to take another step forward."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"In view of the statement just now made by the Hon'ble Mr. Sivaswami Ayyar I am inclined not to press this resolution just at this stage. But, however, I would make a few remarks with reference to the observations that fell from my Honourable colleagues in this Council Yearly a large amount has been spent in the last three or four years. It is a substantial amount for a province like ours and it is absolutely necessary to see that whatever is intended to be spent is spent as usefully as possible. I want to have village sanitary boards for many reasons. I want them essentially for the purpose of putting before the various taluk and district boards the needs of these villages. But the Hon'ble Mr Sivaswami Ayyar has said that he expects the taluk board members to know about the needs of each and every village and take measures for its improvement. I am constrained to say that it is expecting almost an impossibility for each taluk board member to know about the whole of his taluk. There are seven or eight members and for them to know the needs of each and every village in their jurisdiction is to hope for something of an impossibility. Even with a high standard of self-sacrifice, the endeavour to obtain such knowledge on the part of each and every individual member, I am afraid, is not attainable in the near future nor would it be practicable to hope for it. Under these circumstances, I thought it best to have sanitary boards in all revenue villages. When I said all revenue villages, I did not mean, as the Hon'ble Mr. Narasimha Ayyar pointed out, that they ought to come into

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existence tomorrow. The very object of deputing an officer to report on the proposal is to see to the feasibility as to how far it can be accepted at present and how it can be worked practically at this stage and what steps we have to take to reach the goal. That is my view and that is the view of the Decentralization Commission, a more competent body than whom it is not possible to suggest.

"There is one other point which the Hon'ble Mr. Rama Ayyangar referred to. I believe, he referred to two Government Orders under a misconception of what I was endeavouring to place before this Council. I do not want sanitary officers for each and every village. I want in the place of the sanitary officer a more honourable and honorary body of people, that is, the villagers themselves. They would be the very people interested in the sanitary welfare of the villages. It is for that purpose I suggest the constitution of sanitary boards and in that view I do not think that these Government Orders can meet my wishes.

"I have also one more thing to say. The Hon'ble Mr. Sivaswami Ayyar has said the idea of entrusting this work to villages has been suggested to local boards. I myself referred to it in my speech and that makes it all the more clear why there should be constituted village boards for every one of these villages for the purpose of putting before taluk and district boards the needs of the villages and also for carrying them out and systematically looking to the repairs and protection of sanitary works. It is for that purpose I want the constitution of sanitary boards and after the assurance given by the Honourable Member that village *panchayats* might come to be realized very soon, perhaps within a reasonable time, I have no mind to press this resolution just at present."

With the permission of the Hon'ble the Vice-President, the resolution was withdrawn.

DISTRIBUTION OF GRANTS FOR MINOR SANITARY WORKS.

The next resolution which stood in the name of the Hon'ble Mr M. Ramachandra Rao was as follows:—

"XXVI. This Council recommends that the Governor in Council be pleased to direct—

(a) that a sum of one lakh be set apart from the allotment of 25 lakhs for minor sanitary works in the budget estimate for 1914–1915 and included under 45A. Civil Works for the construction of model dwellings for the poor in towns;

(b) that a further sum of one lakh out of the said allotment be also set apart for grants to municipalities for the acquisition of lands in course of development;

(c) that the said allotment for minor sanitary works be distributed as far as possible in proportion to the receipts of each district board and municipal council."

The Hon'ble Rao Bahádur M. Ramachandra Rao:—"The resolution which I have the honour to propose does not dislocate the budget in any way. I propose that an allotment should be made for two objects out of the grant for minor sanitary works which has been made for the coming year—a grant of 25 lakhs which has been set apart in the budget for 1914–1915.

"One object which I have in view is that a sum of one lakh of rupees should be set apart for the construction of model dwellings for the poor in towns; and the second object that I suggest is that a further sum of one lakh of rupees out of the said allotment be also set apart for grants to municipalities for the acquisition of

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lands in course of development. For the last few years there have been grants for minor sanitary works, both to municipalities and local boards; and no fixed principle has been laid down, nor do I wish at this stage to press for any fixed proportion of this grant between municipalities on the one hand and district boards on the other. I do not say that ten lakhs should be distributed to district boards or five or three lakhs should be distributed to municipalities. The grants may be distributed according to the necessities of the case. I do not at all raise that point in this resolution. I merely suggest that in the case of the proportionate grant for minor sanitary works assigned to municipalities the two objects I have mentioned should receive consideration. One is that a grant of one lakh should be made for the construction of model dwellings and the second is that municipalities should be enabled to acquire lands in course of development.

"It will be within the recollection of Honourable Members that the Hon'ble Dr. Nayar had a resolution last year with reference to the grant for model dwellings for the poor—a subject to which he also referred in connection with the additional grant to the Madras Corporation. Sir, our experience of mufassal municipalities—I may venture to say not only here in this Presidency, but elsewhere, from what I can judge from the papers sent to the Sanitary Conference—our experience has always been, in regard to the relief of congestion and the acquisition of insanitary areas, that the large amounts which are now being expended in the acquisition of these areas might be stopped without any detriment, and in the present state of things that expenditure is a waste of money from the point of view of the improvement of sanitation. If you are not able to provide for the building of better sanitary dwellings for the poor who have been displaced by the schemes for relief of congestion, then the money that we spend on this scheme is an absolute waste. Take for instance the municipality of Ellore where we had a large scheme for the relief of congestion. The question to be considered there was how these persons were to be provided, how we were to improve their condition in the matter of dwellings from the sanitary point of view. Unless that question is also taken on hand and be regarded as part and parcel of any measure of sanitary reform, the municipalities, I believe, with the present method of relieving congestion, will not bring about any better sanitation than what has existed in the past. That is the point of view which I would specifically raise. All that I say is that this Government should commit themselves to an expenditure on the construction of buildings for the poor as a measure of sanitary reform. I am bound to press this view from what I have seen in this Presidency as regards the state of things with reference to the dwellings of the poor not only here in Madras, but elsewhere—also in parts of Northern India. As the Hon'ble Dr. Nayar pointed out, the whole question of sanitation depends upon providing proper sanitary dwellings for the poor in large towns and that question is one which should receive the attention of this Government not only as a measure of finance, but also as a measure of sanitation. It is with this object that I am pressing this resolution upon the attention of the Government. Although I am not at all confident that this view would receive their approval, yet I believe that a beginning has to be made, if not in the way I have specifically suggested in the resolution, but in some other manner.

"The question of providing sanitary dwellings for the poor has, during the last ten years, received considerable attention in England and a solution has been found not only by grants-in-aid from the exchequer—it may be to an inappreciable extent—but also by utilizing the co-operative movement for this purpose. That is a point to which I am particularly anxious to invite the attention of the Government, if a solution of this problem is to be found. I may say that during the last ten years local bodies in England have spent ten million pounds in developing the co-partnership movement and co-operative societies and also the local bodies have expended very large sums of money in providing suitable sanitary dwellings for the poor. I may perhaps give the latest figures of the year 1913. The movement was started in the year 1903 with £10,000 investment. At the present day, twenty million pounds have been invested in the co-partnership tenant societies, which extend their operation

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not only to urban areas but also to rural areas. The following are the particulars of the movement in the year 1913:—

Co-operative societies which have building departments	No.	413
Money lent to members for the purchase of their houses		£6,532,000
Houses so purchased or built	No.	32,000
Money spent by societies on houses built and afterwards sold to members		£1,232,000
Number of houses so built and sold	No	5,577
Money spent by the societies on houses let to members		£1,839,000
Number of houses so let	No.	8,530
Total 46,707 houses at a capital cost of		£9,603,000

"That comes to about £200 for each house. That is a much heavier expenditure than we can bear in this Presidency. The Sanitary Commissioner with the Government of Madras has prepared an estimate which shows that as much as Rs. 450 will be required for building a model dwelling for the poor. That, I consider, in the existing state of things, is very much beyond the means of the poor who live in industrial or rural areas. Therefore it is that this question has to be met either by small grants which might stimulate the construction of model dwellings or by bringing into existence organizations such as those which prevails in England, not only to build and let houses but also to find money for the purpose.

"The last point that I should like to mention in connection with this matter is that most of the societies in England are registered under the Provident and Friendly Societies Act which enables them to borrow money from the Public Works Loan Commissioners at the comparatively cheap rate of interest of 3½ per cent. In our own Presidency we have the Agriculturists' Loans Act under which loans are given to agriculturists at the comparatively cheap rate of five per cent. If some way of finding the money could be found, I think that a solution of the problem may be attempted and the sales of houses and house-sites arranged on the hire purchase system in growing towns in connection with houses that might be built on sanitary principles. If the Government at the present day are not in a position to allot one lakh for model dwellings, I am anxious that the matter should be considered from the point of view I have suggested. If this sum of one lakh can be found and sanitary dwellings can be constructed in these localities, at least in the new extensions in towns, it is possible that the Government may induce other people to follow their example.

"So far I have referred to the first part of my resolution. With reference to the second part covered by clause (*b*) I may also point out that in most of the towns, the problem for consideration has been the necessity for new extensions. The movement of population into towns has been very noticeable during the last two or three decades; and it would be unnecessary to trouble the Council with a relation of the facts connected therewith. I might mention a few towns where the growth of population during the last thirty or forty years shows that there is a certain migration of population into towns from the villages; and this question of the extension of towns has to be dealt with not only by private committees but also by local authorities according to the rules recently laid down by this Government. I need only mention the names of towns like Kumbakōnam, Cocanada, Madura and Conjeeveram, where the population has increased by leaps and bounds. It might perhaps be due to the extension of municipal limits. But it must also be admitted that there has also been a *bonâ fide* growth of population. In any way, it is extremely desirable that if these extensions are made, it must be by municipal authorities rather than by private committees, and my object in suggesting that these should not be left to private committees is that they find it difficult to make both ends meet, with the result that the streets are narrow and that the laying out is unsatisfactory.

"If in growing towns it is possible to acquire lands that are in course of development and an allotment is made for constructing model buildings thereon, I believe the unearned increment will be secured to local authorities. That is the

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reason why I am anxious that a beginning should be made in this matter. The Hon'ble Dr. Nayar is anxious to secure the unearned increment by legislation, but I think that this might well be done by acquiring, at the earliest opportunity, lands in process of development and reselling them at a comparatively higher rate when lands are taken up later on for building purposes. This policy of purchasing lands in process of development has already received the sanction of the Government of India. In a circular issued in 1912 they stated that, instead of depending upon development taxes, it would be preferable that local authorities should be enabled to purchase lands in course of development and thereby secure to themselves the growth in ground-rents as well as in premiums. With regard to that circular, opinions were called for and I do not know what has been done by this Government. The matter has also received the sanction of the last Sanitary Conference, where a resolution was adopted that town planning and housing schemes are suitable objects of municipal expenditure, as well as schemes which aim at securing to municipalities the lands in course of development. It is for these reasons that I am anxious to see that a portion of this sanitary grant of 25 lakhs should be set apart for these two specific objects which, I believe in the long run, would secure the very same ends towards which the sanitary grant is now expended.

"I do not wish to take up the time of the Council in regard to the third matter mentioned in my resolution. There is no doubt that, so far as this distribution of grants for minor sanitary works is concerned, it seems to me that there is no definite principle, though I will not certainly say that I am dissatisfied with the circumstances under which this grant is now distributed. The Hon'ble Mr. Francis has explained to me the present principles of this distribution and the result of it is that 21 municipalities have not been able to secure to themselves any portion of the sanitary grant owing to the delay in the preparation of plans or their submission by the sanitary authorities. Anyway, the fact remains that they have not been able to secure for themselves any share of the grant. Probably the blame is theirs. But when we have benevolences from the Government, I should think that it should be certainly just that we should distribute them to all rather than to a few municipalities. I see that the Honourable the Finance Minister does not believe in this view. I understood that his reasoning is that it is far better to concentrate these grants with reference to certain selected schemes for improvement. It may be spread too thinly to secure the necessary improvement within a reasonable time. I shall be perfectly content if the municipalities that have not secured anything are given some portion of the sanitary grant for the current year. I merely brought this forward for the purpose of eliciting the opinions of non-official members as to which method they should like to have for distribution as there has been some complaint that it has not been distributed satisfactorily to all parties. In regard to the allotment of the grants for roads, the Honourable the Finance Member stated in the last Financial Statement that it was advisable that the distribution should go on the footing of income. That is one principle. Then as regards the further grant of eight lakhs for roads, I believe last year it was distributed to a few of the poorer district boards which were selected, *i.e.*, the distribution proceeded on the ground of poverty. One was on the ground of income and the other was on the ground of poverty. That is with reference to grants for roads and communications. As regards bridges, I believe the Government have always been giving one-half of the net cost where suitable schemes for building bridges have been sent up. The Government were willing to contribute one-half provided there was enough money for the year. In regard to the sanitary grant, the existing principles have been explained to me by the Hon'ble Mr. Francis. Most of the applications are for water-supply schemes. They are all examined in the office and if they are satisfied that these schemes are a matter of absolute urgency then the grants are given. I do not wish to bring them under consideration now. I have merely drawn attention to it. If municipalities and district boards feel aggrieved at the present method, I have no doubt they will come to Government and ask for help.

"I do not wish to press clause (*c*) of the resolution."

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(Mr. Narasimheswara Sarma; Mr. Ramachandra Rao; Mr. K. R. V. Krishna Rao.)

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA :—"That means you do not move it."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"I withdraw clause (*c*)."

The Hon'ble Mr K. R. V. KRISHNA RAO :—"I heartily support the resolution and commend it to the Government. I take it for granted that my Honourable friend Mr Ramachandra Rao has given up clause (*c*) of the resolution, and so I shall confine my remarks to the first two clauses. The first clause is for the allotment of one lakh to be set apart for model dwellings in towns and municipal areas. Sir, the relief of congestion in municipal areas is very necessary. There are congested areas relieved year after year in municipal towns. It is found extremely difficult to obtain the relief for two reasons. The first is the unwillingness of the unfortunate poor people, who inhabit these congested areas and who have to move from these places and far away from business centres outside towns. The second is that these people want to live together and they do not like to be dispersed. These are the two difficulties. The next difficulty is, if congestion is removed from one part of the town, it will only occur in another part so long as these people are not helped or are not made to build sanitary huts on approved principles of sanitation. According to the rules recently framed, these working men are obliged to build houses on sanitary principles. The minimum cost of these huts, putting it at the lowest figure, is not less than Rs. 150 to Rs. 200. It is far beyond the means of the average working man to build a hut of that kind. Therefore it becomes practically impossible to induce these people to build houses and to leave the congested areas. So it practically comes to this: there is relief of congestion in one place and accumulation of it in another. So long as these poor people cannot be induced or helped to build dwelling huts on approved sanitary principles, it is not possible to relieve or avoid congestion. I say that it has become necessary that a few dwelling huts on approved sanitary principles must be built either by the municipality or by private enterprise. If it is to be by municipalities, then they should be helped with an allotment of one lakh of rupees set apart or ear-marked for that purpose out of the grant of 25 lakhs; and this would help them to build at least half a dozen dwelling houses for these people, which will serve as models and also object lessons and induce other people also to build similar huts so that stimulus and encouragement might be given in the matter of building better kinds of dwelling houses.

"The next part of this resolution refers to the acquisition of sites in towns. At present when extensions to towns are made, the sites have to be acquired by private persons. Private arrangements have to be made, sites purchased and allotted to persons; but these methods are not always feasible. Ways and means cannot be readily found; and so, in the first place, there is the difficulty of finding ways and means for extending the towns and in the second place if ways and means can at all be found, the benefit is allowed to go to the private parties and not to the municipality. My Honourable friend has just now pointed out that it is advisable that such acquisitions should always become the property of municipalities They may be afterwards resold to persons and thus a profit may be made by the municipality. I, therefore, support that one lakh of rupees should be ear-marked out of this sum of Rs. 25 lakhs for the acquisition of sites in growing towns, so that they may be available for extensions At present, as my Honourable friend remarked, there is a great movement of labour from rural to urban areas and, as he has just now said, the population of Cocanada has doubled itself within the last forty years. The population of Madura has increased cent per cent and even in the case of Bellary there is an increase of population by 80 per cent. This proves that growing towns are now being resorted to by many of these working classes because of the demand that exists for labour in these centres, and it is very necessary therefore that these poor people, who are drawn to these busy centres, should be housed in sanitary huts and should be made to live properly and not gather themselves in small localities affecting the sanitation of these towns. I will give one instance In Cocanada it was proposed that a certain site near the Collector's bungalow should be acquired and the congestion removed and those people should be cleared and a building

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[Mr. K. B. V. Krishna Rao; Mr. Sivaswami Ayyar.]

municipality to make these people build houses on approved sanitary methods on the new extensions, because most of them are poor people, and it is impossible for them and beyond their means to build houses in conformity with the rules framed by the Government. The Municipal Council of Cocanada were obliged therefore to request the Government to relax those rules. It is necessary for the Government to find the finance, at least to a small extent, for building model dwelling houses or to relax those rules and encourage people to build *cutcha* houses as they have been doing hitherto and allow the congestion to accumulate in another place though it might be removed from one place in the towns.

"Therefore, I commend these two points to the attention of the Government. With regard to the third point, my Honourable friend has waived it and there is no occasion for me to make any remarks about it. I am not at present prepared to have these grants thinly spread over, because it serves no practical purpose and would not help local bodies in any manner whatsoever."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR:—"The Hon'ble Mr. Ramachandra Rao has stated that he does not intend to press the third clause of this resolution, and that he wishes to press only the first two portions (*a*) and (*b*). The question of providing model dwellings for the poor in towns and making a grant from Provincial funds for that purpose was raised last year and the Government then stated that it was too serious a liability for the State to undertake. No further reasons have been advanced today to make the Government change their attitude on this question.

"One of the reasons or arguments urged today is this: the model dwellings cost about Rs. 450 each; the cost of them would be beyond the resources of the poor people for whose benefit they are suggested; and therefore the construction of them should be undertaken by the municipal councils assisted, if necessary, by the State. If these type-design dwellings cost about Rs. 450 and are far beyond the resources of the people for whose benefit they are suggested, it shows that the type-design itself requires revision. The idea that these dwellings are beyond the people's resources and that therefore the municipalities should step in or the State should undertake to provide them, is an argument which cannot be accepted. Just consider what a heavy liability it would land us in, what would be the cost of housing the poor in the different municipalities in dwellings of a perfectly sanitary character, buildings costing Rs. 500 each or any less figure for which a design might be drawn up? It is not possible to view with equanimity any proposal to saddle Provincial revenues with such a vast liability as that. The direction in which one must hopefully look for a solution is the one which the Hon'ble Mr. Ramachandra Rao referred to, namely, the encouragement of co-operative effort. If co-operative housing societies are formed in municipalities, they may be able to finance these buildings and provide the money at a comparatively easy rate of interest. We should be delighted to see such societies formed and, if only energetic chairmen of municipal councils will take up this question of forming co-operative housing societies, we shall welcome such efforts on their part.

"The next clause of the resolution is in regard to the grant of a sum of one lakh of rupees for the acquisition of lands in course of development. The Hon'ble Mr. Ramachandra Rao has referred to the very considerable growth in the urban population in the Presidency and the need for making provision for the growth of towns and for providing dwellings for the increasing population. It is undoubtedly a very important question and I quite agree with him that municipalities should take steps to acquire such land as may be necessary for the purpose of providing for the future expansion of the towns which are entrusted to their charge. But whether a grant is necessary for the purpose is another question. It may be found that in many cases a loan may be quite sufficient for the purpose. There may be lands to be acquired in a congested area, in which case it will cost an enormous amount of money to acquire them, and it is possible that it may be beyond the resources of a municipality to acquire them unassisted. But it may be that the land to be acquired is a waste land or a tract of cultivated land outside the municipal limits, and in the case of lands like this it ought to be quite possible for the municipality to acquire them

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at a reasonable cost ; and there is no reason why a municipality should not borrow money for the purpose of acquiring such lands either outside or within the municipal limits for the purpose of providing for the future extension of the town. Whether in any particular case a grant is necessary or not will have to be decided with reference to the circumstances of the case. The Hon'ble Mr. Ramachandra Rao is aware that the Government have been very liberal in making grants for the purpose of acquisition of congested areas. Take the case of the municipality of Ellore. During the years 1909–1910 to 1912–1913 that municipality has received 2·36 lakhs for sanitary purposes including the acquisition of congested areas which work out at Rs. 6–4–3 per head of the population, whereas the general average for the whole of the municipalities is Rs. 1–2–6 per head. That is the measure of help which municipalities have received for the purpose of acquiring congested areas and for other minor sanitary works. We should certainly like to encourage municipalities to acquire lands with a view to provide for the future expansion of towns ; and we should be glad to assist them in such manner as may be possible with reference to the circumstances of each case. But it is neither necessary nor desirable to make any grant now or to accept the recommendation that a sum of one lakh should be set apart for this purpose.

"As regards clause (*c*), my Honourable friend does not wish to press it. I do not propose to deal with the observations that he has made as regards the principles upon which money should be distributed. I may just mention that the inequalities in the distribution of our grants have engaged our attention and we have found that about twenty municipalities or so have not received in the past the same share per head of the population as other municipalities. We have asked the Sanitary Commissioner to pay a visit to these municipalities and to stir up the local bodies to prepare schemes for sanitary improvement in their respective localities. I hope that will have the effect of reducing the inequalities in the distribution of grants. I do not think it possible to accept this resolution."

The Hon'ble Dr. T. M. NAYAR :—"I am disappointed that even after the pronouncement of the recent Sanitary Conference the Government of Madras have not changed their views on this very important question. We all know that Governments move slow and I am living in hopes that sooner or later the force of circumstances will make even the Madras Government change their mind. The Hon'ble Mr. Sivaswami Ayyar is oppressed with the fear that if the principle that is advocated is recognized the Government would be incurring a heavy liability and that the Provincial finance cannot find the money for building houses. But there is no liability. All that is now asked for is that in the amount of grants that have already been made to municipalities this item should be included—not that any extra grant be made to them but that we should permit them to utilize a portion of that grant for this purpose.

"The resolution of the Sanitary Conference at Lucknow has laid down that the building of artizan houses and town planning should be regarded as legitimate objects of expenditure and, if this is included among the legitimate objects of municipal expenditure, it stands to reason that any grants made by the Government to municipal councils could be utilized for this object. Therefore, the only request is that permission should be granted to include this as a legitimate object of municipal expenditure. There is no extra grant asked. Out of the 25 lakhs granted to municipalities for minor sanitary works, my Honourable friend asks that one lakh should be set apart for this purpose. I do not see anything revolutionary in that request. On the other hand, I think the Government ought to consider that when they make grants to municipalities they get their full money value. The Government are interested in seeing that they get their full return for the money grants they make. The Government have recognized that the relief of congestion is a legitimate object for help from Provincial funds.

"I contend that if relief of congestion is not followed by its necessary corollary, that of building model houses, all the money spent on relief of congestion would be an absolute waste. By relief of congestion you expect to get a certain sanitary

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improvement In the English Town Planning Act it is expressly put down that no local body can evict anybody from a tenement without finding another accommodation. But there is no such condition attached to the relief of congestion in any district municipality or in the Madras Corporation. When the Government give money to municipalities for the relief of congestion, they do acquire lands, demolish buildings and evict tenants. But where do these people go? They go somewhere lower down and convert it into another slum and it is therefore no relief of congestion and there is no real sanitary improvement. Instead of spending two lakhs on the relief of congestion and nothing whatsoever on buildings for evicted people, who are permitted to crowd into other insanitary localities, it would be a wiser provision if you spend Rs. 1½ lakhs on the relief of congestion and the demolition of buildings and spend the remaining half a lakh on building model houses. I am positive that the relief of congestion without its necessary corollary, the building of houses for the poor, will be an absolute sanitary failure; it will not help you in effecting any improvement in sanitation, and therefore all the money that is given for the relief of congestion with the stipulation that it should not be spent on building model dwellings is practically wasted. Therefore, I hope, from this point of view at all events, it would be worth the while of Government to re-consider their position. If the Hon'ble Mr. Ramachandra Rao had suddenly sprung up a request for a big grant, I can quite understand the attitude of Government. But he does not do that; he only asks that a certain part of the grant that we give may be set apart for this purpose. I hope you will take this aspect of the question into consideration and see that the money given for the relief of congestion is not wasted."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"The observations that fell from the Hon'ble Mr Sivaswami Ayyar seem to have been slightly misunderstood by the Hon'ble Dr. Nayar, so far as I am able to understand him. After hearing the Hon'ble Dr Nayar, one would imagine that the Government would object to municipalities laying out moneys on model dwellings. But the Hon'ble Mr. Sivaswami Ayyar has just told us that the Government have absolutely no objection to municipalities borrowing for the purpose of erecting model dwellings. I take it that his promise is on behalf of Government, that is, if a municipality should undertake to borrow for the purpose, the Government would not stand in its way. Some municipalities will presently take advantage of the promise. The Hon'ble Mr. Sivaswami Ayyar has gone further and stated that if house-building associations are started on co-operative lines the Government will find the money at easy rates of interest."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR (*interrupting*):—"I did not say that."

The Hon'ble Mr. B. V. NARASIMHA AYYAR (*continuing*):—"Then I have misunderstood him. At any rate, so far as municipal borrowing powers for this purpose are concerned, this has been declared to be a legitimate object for which municipalities can borrow. The Hon'ble Dr. Nayar has not therefore correctly stated the position. But the rest of the observations of the Hon'ble Dr. Nayar is quite correct. There is no use trying to relieve congestion and not make any attempt at providing proper dwelling for those evicted from congested areas. In Coimbatore and Salem, these two things have gone side by side—the relief of congestion and the provision of places for people to go into. It may not be the case of only poor people but also of other people. If, however, a municipality were committed to borrowing for the purpose of city extension and building proper houses, it is to be hoped that the Government will encourage them."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"I join the Hon'ble Mr. Ramachandra Rao in pressing the principle of this resolution upon the attention of Government; but I am under the painful duty of pointing out that he has given undue preference to towns and municipalities forgetting the claims of rural boards. I do not see why he worded the resolution so as to entirely limit its operation to towns and municipalities. There are poor people living in rural areas and they do require the sympathy and support of the Government in both these matters and I do not like that any amount out of this sum of Rs. 25 lakhs should be ear-marked for the benefit of municipalities."

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(Sir Harold Stuart; Mr. Ramachandra Rao.)

The Hon'ble Sir HAROLD STUART:—"Sir, I hope the Council will not be led away by the very insidious arguments of the Hon'ble Dr. Nayar. He says that this resolution does not ask for any more money for the purpose of model dwellings, but that it merely asks that a certain portion of the money already provided in the budget may be devoted to that purpose. He admits that it would be quite a different thing if the Honourable mover of the resolution had demanded a fresh grant for model dwellings. In principle, I can see no difference; and in practice, I am certain there is no difference. If by model dwellings the Honourable gentleman means dwellings that are to be models for private persons to follow, then the resolution would have every sympathy from me. But it is quite clear that these model dwellings will not pay their way and therefore they cannot be models for private construction, because what private contractor is going to build dwellings that would not be remunerative?

"The Hon'ble Dr. Nayar says that we are doing more harm than good by relieving congestion and not providing houses at charitable rents for those who are removed from congested areas. Sir, there is another way in which the evil can be met. It is the business of the local authority—the corporation of the city or the municipal council—to frame by-laws which will prevent new congestion arising; and when you find people trying to set up a new congested area, the sanitary authorities ought to be able to stop it. You may say that people cannot afford to build houses or rent houses which will fulfil model sanitary conditions. Then my reply is that it is the duty of those who employ labour to raise wages so that what is earned will meet the cost of living. We see human beings dragging rickshaws or drawing carts. Labour of that kind ought never to be the labour of human beings. There are too many of the coolly class in Madras, and if the numbers were reduced it would be to the great economic advantage of the Presidency. It cannot be urged that because the wages I pay my gardener or syce are not sufficient to enable him to pay a proper rent for a sanitary building, the community should come to my aid by bearing the burden that ought to fall on my private purse. I, for one, will never accept charity of that sort from a municipality or a corporation.

"I daresay, Sir, Honourable Members remember the book by Mark Twain called *The Tramp Abroad*. In that there is an amusing story of a blue jay which mistook a hole in the roof of a house for a cavity in a tree and thought of storing up in it his winter supply of nuts. He began to drop nuts into the hole but found that he was not filling it at all and at last was completely tired out. Sir, the task which the Honourable mover of the resolution has put before us is very much like that of the blue jay which tried to fill a whole house with nuts. This hole is a bottomless one, and it would take all the money that we can find by every species of taxation that we can invent to provide dwellings at charity rents for people who would not be able to pay for them under present conditions. I hope, therefore, that the resolution will be rejected."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to press this resolution for the acceptance of this Council, not because I have any hope of its being carried or accepted but because I desire to keep this up in view till the Government may see their way to accept it some day or other. I was perfectly aware that the question was discussed last year. I have some experience of the state of things not only in this Presidency but elsewhere. I have met gentlemen who come from Bombay, Lucknow, Allahabad, Calcutta; and from everywhere the complaint at the Sanitary Conference was that no measure of sanitation in urban areas could ever succeed unless this question was properly faced. Whether it is by Government grant, co-operative effort, or some other method of finding the money, is a matter with reference to which I need not say anything further than what I have already said. Therefore it is with the object of inducing the Government to look at the problem, not necessarily to find the money, that I have moved this resolution, for it is not for us to suggest the ways and means; we can only put before the Government the difficulties with which we are faced and ask them to find remedies for them. It is the duty of the administration to find remedies when a defect has been pointed out and I feel, and several Honourable Members who are in charge of municipal and local boards also

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feel, that this expenditure of money is not at all satisfactory and must be considered infructuous unless, either by co-operative effort or suitable grants, this question of housing the poor is properly faced

"My Honourable friend Mr. Narasimha Raju charges me that I was partial to municipalities in pressing their claims more strongly than the claims of rural boards. I might inform him that I wrote to the Hon'ble Mr. Francis that I intended to suggest a complete scheme of distribution of the sanitary grant for this year, because I found from the proceedings of the Finance Committee that the Hon'ble Mr. Sivaswami Ayyar informed my Honourable friend on the left that if he liked he might also suggest a suitable scheme for distribution when he raised the question of the details of distribution not having been made clear. So far as the question of congestion is concerned, the present policy requires reconsideration. It is my belief that, unless this question of congestion is taken up along with the housing of the poor, the expenditure now incurred on the relief of congestion must be considered not at all satisfactory at the present stage.

"The Hon'ble Mr. Sivaswami Ayyar referred to the grant made to the Ellore Municipality. We, in Ellore, are grateful to the generosity of the Government. When he last visited the town, he saw the work of demolition all round—houses pulled down everywhere; and there were absolutely no people to build houses which can be approved by the sanitary authorities. We have done all that the Hon'ble Sir Harold Stuart asked us—to enforce sanitary regulations; but where are the persons who have the wherewithal to build sanitary buildings? That is the problem with which we are faced. We are going on, on the one side with the acquisition of insanitary and congested areas and on the other side we have been absolutely doing nothing to bring into existence dwellings which we might consider, at least on an average, better than those that were occupied by these unfortunate people. That is my feeling with reference to this expenditure and under that feeling I have given notice of this resolution.

"As regards rural areas, my Honourable friend Mr. Narasimha Raju would have seen from the paper I recently sent him that I am equally anxious that the question of congestion in rural areas must be solved in Kistna, Guntūr, Gōdāvari and Tanjore, some of the congested districts of the Presidency. One of the ways by which that can be done is by revenue authorities sending in proposals for the acquisition of lands in these villages. In a scheme of proposed distribution, which I submitted to the Hon'ble Mr. Francis, I put down five lakhs for the relief of congestion in rural areas; but he pointed out to me that this is now being done on the revenue side and that this money need not be spent from this grant for the relief of congestion in rural areas and villages. Therefore, my Honourable friend will see that, so far as the relief of congestion in rural areas is concerned, I am more anxious about it than about the relief of congestion in towns—a thing which I have seen myself and a description of which he will see in the paper I sent him a few days ago. This is sufficient to answer the Hon'ble Mr. Narasimha Raju.

"The Hon'ble Mr. Sivaswami Ayyar suggested that we might raise loans for the acquisition of lands in course of development. I might say this is one of the things tried at Rajahmundry. The municipal council borrowed one lakh of rupees for the acquisition of a big block before the sanitary grants were started, and entered into a bargain to return the amount at the rate of Rs. 10,000 per annum. The result of that was that most of the expenditure on roads had to be stopped.

"The Hon'ble Mr. Sivaswami Ayyar is aware that when he went to Rajahmundry representations were made by the municipality that all progress was stopped on account of the improvident bargain entered into four or five years ago. I do not think that the question of finding money by loans would be suitable for the acquisition of lands required for future development. For it is quite certain that the money would be locked up for a considerable time and would not be quickly realized; and in the meantime the loans will have to be repaid out of the current revenues of the municipality—a step which the Government would not at all like. I do not, therefore, think that that would be a suitable remedy for the present state of things.

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"There is only one other remark that I would like to make. I was under the same error as the Hon'ble Mr. Narasimha Ayyar, that the Hon'ble Mr. Sivaswami Ayyar held out hopes of finding money for co-operative housing. I understand that the Housing Association in Madura, where the question of housing has become very acute, is finding difficulties in pushing forward its work. If the proposal made in this resolution does not meet with the approval of the Government, I would at least suggest that some officers should be asked to organize co-operative housing societies on the lines of those now prevailing in England, not only for the purpose of bringing about a better state of things but also for financing the scheme either from Government or from private agency. That is one method that I would advocate. As regards the small grant, the Honourable the Finance Member is apparently too much ahead of events when he says that it really involves a principle which might land the Government in difficulties. It is quite true; and I won't raise the question of principle. I do not think that if the Government grant this sum for this year for acquiring sites in new extensions, it will be necessary year after year to find the money. In these circumstances, I would prefer that this resolution should be put to the vote and the matter placed on record that we do desire these two points to be pressed upon the attention of the Government for a solution, whatever may be the fate of this resolution."

The resolution was put to the vote and lost.

REMOVAL OF GENERAL HOSPITAL TO A NEW SITE.

The Hon'ble the VICE-PRESIDENT:—"We now come to a group of three resolutions which are practically identical, and I should be glad to know who is going to move the proposition."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I beg to move the following resolution:—

'XXVII. This Council recommends to the Governor in Council that the provision of two lakhs made for the acquisition of the Spur Tank site, for the removal of the General Hospital, be omitted.'

"I hope that this resolution will receive sympathetic and favourable consideration at the hands of the Government. If I satisfy the members of the Government, as I hope I can do, I have confidence that no consideration of either prestige or policy will deter them from re-considering their G.O. No. 240, dated 21st February 1914, and ordering that the provision made in the budget be omitted. So far as this question is concerned, we have to consider first the necessity and desirability of transferring the General Hospital and the Medical College to the Spur Tank site and then the second question whether there is any justification for incurring such heavy expenditure for that purpose.

"Now, confining my attention to the first question, I may point out that under ordinary circumstances I would have had some diffidence in approaching this question owing to the fear that my Honourable friends in this Council who belong to the medical profession might resent any criticism about matters affecting a medical institution from persons who do not belong to that profession or who are lawyers, as I had found to be the case in connection with the discussion on the Medical Registration Bill. Fortunately I have got for my support the views of eminent medical men, veterans in the medical profession, whose views are entitled to very great respect and consideration. The history of this question, if it shows anything at all shows clearly that even professional opinion, the opinion of medical men, is liable to change, as was stated by the Government in their order of the 21st February 1914. I might remind Honourable Members of the Council, as briefly as I can, that it was by G.O. No. 682 of 9th September 1909 a committee was first appointed to consider the question of the removal of the hospital to the Spur Tank site. That committee consisted of the Hon'ble the Surgeon-General, the Collector of Madras, the Superintending Engineer, V Circle, the Hon'ble Mr. Lynn, Dr. Nayar and Mr. E. W. Orr.

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They unanimously came to the conclusion that the hospital should be removed, but made it a condition that a suitable hospital should be provided for Georgetown. After this report was received by the Government, they were evidently not satisfied with the inquiry held into that matter and wanted further investigation to be made. They appointed a second committee by their G.O. No. 907 of 17th November 1909. This second committee, by a majority of six against two, came to the conclusion that it would be enough if sufficient improvements were effected in the hospital and the Medical College and that it was not necessary to remove the hospital or the college to the Spur Tank site. After the receipt of the report of that committee the Government called for further information from the Surgeon-General, which was supplied and which was to the effect that the present buildings were suitable from a sanitary point of view, that it was not necessary to remove the hospital from its present site and that the filling up of the Cooum would also be necessary. After the receipt of the report and the further information called for by the Government, we find an order issued, No. 813, dated 6th September 1910, stating among other things as follows :—

'Inasmuch as statistics show that the health of the Madras General Hospital 'compares favourably with that of similar institutions in Calcutta and Bombay and 'inasmuch as the cost of a new hospital and college on the Spur Tank would probably 'cost much more than 30 lakhs, the recommendation of the majority of the committee 'will be accepted.'

"Then we find that proposals were called for regarding the improvements of the hospital and the college, that proposals were submitted and that orders were subsequently passed in G.O. No. 618, dated 23rd May 1912, and G.O. No. 532, dated 20th May 1912, providing for the improvements that were suggested by the Surgeon-General. Subsequently we find that the Government were not satisfied with the recommendations of the second committee either, and that they were not prepared to commit themselves to the position before taken up, that the hospital should not be removed; and a third committee was appointed to consider the matter further as per G.O. No. 585, dated 10th May 1913. That committee was called upon to consider the question of the removal of the hospital and to take into account the non-official public opinion and also the opinions of the medical authorities connected with the hospital. In this connection I feel it my duty to thank the members of the committee for the great labour and trouble taken by them in satisfactorily inquiring into the question, for their having given ample opportunity to the public to express their own opinions on the matter, for their having given notice to the public in the press and invited from them written communications or oral representations and for the great difficulty with which they arrived at certain conclusions, which unfortunately were not quite unanimous and were to a large extent very divergent.

"It is not necessary for me to take the Council through the various stages of the proceedings of the committee; but it will be sufficient for me to point out that, notwithstanding the difference in views between the various members of the committee they by a majority came to the conclusion that the hospital should remain where it is, even if land cannot be secured in the Ordnance Lines or on the Penitentiary site. It will be observed that this resolution of the committee was passed on the 9th July. It was passed by a very strong majority of the committee. I find the Hon'ble the Surgeon-General, the Hon'ble Dr. Nayar, Major Webster and the Hon'ble Mr. Butterworth, the President, dissented against the views of the majority and that Mr. P. L. Moore did not vote. I feel somewhat diffident when I have not that advantage which these three of the dissenting members now before me in this Council have to express the other view and push it forward. Though I have not got that advantage, yet among those who came to the opposite conclusion and confirmed the views of the majority I may point out the name of Mr. Hunter who was a member of the committee, who could not be present at the meeting of the 9th July and who had to leave for England before that date. He recorded a minute of his own, which is also published along with the other papers, in which he stated in clear terms that to move the hospital out of the present locality would be a fatal mistake. He said: 'No doubt a very fine up-to-date show hospital could be erected there, but the utility of a

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'hospital erected there is problematical. It might be possible to fill the wards by 'having special arrangements for conveying in-patients, but the attendance of out-'patients, on which from an educational point of view so much depends, would neces-'sarily, comparatively speaking, be small. The cost of building on the Spur Tank will 'also be much greater, for, if the General Hospital is built there, a new Medical 'College will be necessary; whereas, if the present vicinity is retained, this expense 'will be saved.'

"In addition to the views expressed by the majority of the members of the committee we find that in response to about 80 circular letters, which the President of the committee was pleased to issue to the public at large, there were replies received from 48, a summary of which is also to be found in the papers; and it will be found that almost wholly the non-official opinion invited by the Government is against the removal of the hospital and the college to the Spur Tank site. It would be interesting to know that persons occupying very eminent positions, persons of different capacities, persons whose words will be generally entitled to great weight, all came to one conclusion and gave it as their opinion that there is no necessity to remove the General Hospital to the Spur Tank site. Just for example, I may point out that Mr. Hunter, Mr. Boyson and Mr. Chettle of the Chamber of Commerce, Mr. Tyagaraya Chettiyar of the South Indian Chamber of Commerce, the Council of the Anglo-Indian Association, Mr. C. H. Higginbotham of the Madras Trades Association, Mr. Mitchell of the Harbour Trust Board, the Rev. Dr. Lazarus and Mr. E. S. Hensemon of the Indian Christian community, Khan Bahadur Kuddus Badsha Sahib and the Hon'ble Mr. Zain-ul-abidin Sahib and several others of the Muhammadan community, Dr. M. Krishnaswami Ayyar, Dr. Harris and Dr. Raoia Rao of the independent medical profession, the Rev. Mr. Bunyan, the Rev. Mr. Earnest Booth and the Rev. Mr. Goldsmith of the missionary community—I am mentioning only particular instances—gave it as their opinion that it was not necessary to remove the hospital to the Spur Tank site. On the receipt of the report, accompanied as it was by the opinions of several respectable men, the only course which it was thought the Government might take was to confirm and ratify their former resolution and order that the General Hospital should not be removed to the Spur Tank site. But we find, on the other hand, that the final Government Order regarding this question, which I must say is very disappointing, just inverted that position and decided, in spite of the opinions of the committee and in spite of the public opinion invited, that the hospital should be removed to the Spur Tank site. What is more significant as regards this document is that it did not take any note of the decision arrived at by the majority of the members of the committee, that the hospital should not be removed to the Spur Tank site. I would only request the attention of Honourable Members to paragraph 3 of the Government Order where the resolutions of the committee are expressly set forth and referred to. I find that some of the other resolutions of the committee are referred to, but not the last resolution passed by them that the hospital should not be removed to the Spur Tank site. Without referring to these resolutions, the Government proceeded to state in paragraph 4:—

'The Government have given their careful consideration to these recom-'mendations. They observe that while a considerable body of unofficial opinion is 'opposed to the re-building of the hospital, the medical officers who were consulted 'were unanimous in holding that only by entire re-construction will it be possible 'to obtain a hospital fully adapted to modern requirements of medical treatment and 'education. In this view the Government concur.'

"Next the Government proceeded to the selection of the site and finally selected the Spur Tank as the site best suited for the purpose. I wish to point out that this Government Order has not paid sufficient attention to the views of the various eminent medical men who comprised the second committee, nor has it paid sufficient consideration to the views of the majority of the members of the third committee nor to the views of several independent non-official members of the public whose opinions were actually invited and recorded.

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"What is more important to be considered in this connection is whether there is at present any justification for incurring a very large amount of expenditure which this scheme would necessarily involve. The committee in dealing with this question, no doubt, state that the cost of the new hospital would be 32 lakhs and the cost of the new college would be 18·10 lakhs, the total being about 50 lakhs, that the total cost of the necessary improvements would come to 24·80 lakhs, that the present buildings might be valued at 17·50 lakhs, and that even if the value be reduced to ten lakhs the additional cost would only be 15 lakhs. A careful examination of the question will show that the cost of the new hospital and the college on the Spur Tank site would be much more than what the committee expect the amount to be. We find for example that the cost of the new hospital is estimated by one officer at 32 lakhs and I find that another officer, Mr Keeling, estimates it at 45 lakhs. We also note that the cost of a building, after it is begun and before it takes final shape, would actually come to much more than what it is originally intended to cost.

"The question is whether it is desirable that this heavy amount of expenditure should be incurred at present. I may be permitted to point out that if this expenditure is incurred, there is every chance of the growth, development, extension and improvement of the hospitals and dispensaries in the *mufassal* being impeded or obstructed. This is evidently the opinion of some members of the committee, and also the opinion of Lieut.-Col. Thompson, who was a member of the second committee. He distinctly stated that if only this scheme should be undertaken, it must impede the growth of hospitals in the *mufassal*. That is also a circumstance which has to be taken into consideration before a final conclusion is arrived at in regard to this matter. So far as *mufassal* hospitals and dispensaries are concerned, we find that for a total population of 42 millions, we have at present 655 hospitals and dispensaries, of which 51 are State special and 47 are Railway hospitals and dispensaries. Excluding these, we have only 557 hospitals and dispensaries. I may now consider the number of in-patients and out-patients in these hospitals. You will find that so far as Madras hospitals and dispensaries are concerned, they contribute 25,173 in-patients and 274,284 out-patients making a total of 299,457. The *mufassal* hospitals contribute 60,198 in-patients and 5,845,116 out-patients making a total of 5,905,314 patients. The percentage of patients in the Madras hospitals to the total number comes to 4·82. If you take into account only the out-patients, the percentage comes to only 4·49. Let us consider the question from the standpoint of expenditure incurred and also the Government contributions. We find that the expenditure incurred on hospitals in Madras—I take the figures from the latest report on hospitals and dispensaries in 1912—is Rs. 10,56,348, of which the Government contribution amounts to Rs. 8,38,220. So far as *mufassal* hospitals and dispensaries are concerned, we find that the expenditure amounts to Rs. 16,91,899, of which the Government contribution amounts to Rs. 1,46,520. If you strike a percentage, it is clear that, so far as the hospitals at Madras are concerned, the Government contribution amounts to 79·35 per cent. of the total expenditure incurred, whereas so far as *mufassal* hospitals and dispensaries are concerned, it amounts to 8·63 per cent. of the total amount of expenditure. I place these figures to show that though the *mufassal* hospitals and dispensaries are getting only a sum amounting to 8·63 per cent. of their expenditure from Government contributions, still they have been managed out of local fund collections, and other sums, and these hospitals and dispensaries are doing what little they can in affording medical aid in rural areas. Under these circumstances, if a very large amount of expenditure is incurred on the removal of the General Hospital, I fear—and I fear with so many others—that the cause and improvement of medical aid in villages must, for a long time to come, be practically put an end to, or at least impeded to a considerable extent. It is for this reason I would request the Government not only to take into consideration the fact that it is not necessary or desirable to remove the General Hospital to the Spur Tank site, but also not to sanction this large amount, as it would do very great injustice to the rural population who live in remote villages and who cannot practically have the benefit of the new hospital that is to be constructed.

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"There is only one thing more that I wish to state before I close. This question is important from other standpoints. It will also be taken as an instance of a case where the Government, having once come to the conclusion that the hospital should not be removed to the Spur Tank site and having also been good enough and kind enough to call for and invite the opinions of the public and having also received the opinions of most respectable persons, have set their opinion at naught and removed the General Hospital to the Spur Tank site against the will of the people generally. I also fear that it will be looked upon as an instance in which though a mixed committee of non-officials and officials, consisting of persons who are representatives of every class by a strong majority passed a resolution against the removal of the General Hospital to the Spur Tank site, their opinion was rejected and new orders were passed directing the removal of the hospital to the Spur Tank site. I would, therefore, point out to the Government that, taking into consideration all these circumstances, they would do well to accept this resolution and not reject it. I appeal to the Government to accept this resolution, because I know that when the Government decide to oppose a resolution its chances of success in this Council are very remote and illusory. Therefore, the success of such a resolution as this must depend, for some time to come at least, upon the attitude taken up by the Government. I therefore appeal that this provision for the removal of the hospital which might possibly result in an expenditure of 30 or 40 lakhs need not be sanctioned at present, because a large section of the population will be in danger of losing that medical aid and assistance to which they are entitled at the hands of the Government."

The Council then adjourned for a short interval and re-assembled at 2-45 P.M.

The Hon'ble Sir HUGH FRASER:—"I regret that I have so lately joined the Council that I am not competent to deal with this question in detail. I have an idea that the Honourable Member who moved the resolution did not tell us the whole facts with regard to the findings of the committee, but there are other Honourable Members who will doubtless deal with these details. Any one who has any knowledge of the existing institution must admit that it is not what it should be and that something must be done. In 1892 I was an inmate of the hospital and should like to testify to the care and attention received while there, but at the same time I have a vivid recollection of the species of mosquitoes met with there. The hospital is a long way behind the standard required for a modern up-to-date hospital, and from its peculiar position the sanitary conditions are undesirable. In deciding to remove the hospital to a new site where an up-to-date institution can be erected under conditions which could never be attained with the present hospital, I consider the Government are to be congratulated. The hospital is very necessary and is for the benefit of the whole community, and indirectly of the whole of the Presidency, and for the most part affords relief to the medical needs of the poorer classes. I am confident that our successors in years to come, it may be thirty or forty or fifty years, will realize and acknowledge the wisdom of the decision."

The Hon'ble Rao Bahadur P KESAVA PILLAI:—"Sir, I would like to say a few words on this subject. One is bewildered to see the opinions expressed in this Government Order. But I am convinced that I cannot agree that such a sum as 60 lakhs, or nearly a crore of rupees which it will come to later on, should be spent by those who are trustees of the people's money on an object which seems to be rather doubtful in its utility to the people of the whole Presidency. We are familiar with the methods in which collections are made and revenue is gathered; and we are also familiar with the answers given by the Government when some preventive measures are suggested by the non-official members, such as relief of congested areas; and we are familiar with the Finance Minister's despair when we said that 25 per cent. should not be added to the rates of re-settlement in North Arcot district. So, we are serious when we object to this spending of such a large amount of money on a new hospital, especially when experienced medical officers like Lieut.-Cols. Giffard and Thompson and others have objected to the removal of this hospital.

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"I may state from my experience that the *mufassal* hospitals are getting popular. We know, and I may state it to the credit of missionary bodies, we have got hospitals in various parts of the country to which people resort more readily on account of greater sympathy and kindness shown by the medical officers in charge of those hospitals than by those in charge of Government institutions. We are aware that even special scientific treatment such as we have in the Eye Infirmary is now to be had in the hospitals in the *mufassal*, notably in some hospitals managed by the London Mission, like the one at Jammalmadugu. People are greatly in favour of these hospitals in the *mufassal* more than of the General Hospital in Madras. I think that the idea that the people's money should be taken away from the legitimate expenditure to which it might otherwise be put and spent in Madras is rather a very serious matter, to which we very strongly object.

"There are features in some hospitals in Madras, especially in the General Hospital, which do not commend themselves to us ; but this is not the occasion on which we should refer to them. But one thing I should point out and that is, if this General Hospital is to be removed at all from the present site it would not benefit the Indian population very much. I have heard from many people in this town that the removal of the General Hospital would mean that Indian residents would not resort in appreciable numbers to the site to which you propose to remove this hospital, not only on account of its distance but also on account of other circumstances. I do not see why the Government have appointed so many committees and I think when they appoint committees they ought to pay that attention to their opinions to which they are entitled ; but I see that the Government in their resolution have more or less brushed aside the opinions expressed by expert men also—not only by the laymen but also by experts—and they are launching upon a scheme which would involve a large expenditure of public money.

"We are always reminded of the fact that we are locking in funds for so many other purposes ; and I am surprised that the Government should have entered upon the scheme with rather a light heart. I do not know where it may lead to. It is to-day a hospital and a college and to-morrow it may be officers' quarters and many other things ; and that would be a heavy burden on the public exchequer. I am not able to enter into details. I for my part would enter my emphatic protest against the expenditure of a large sum of money on the proposed hospital.

"I think that no adequate attention is paid to the claims of the hospitals in the *mufassal* in the remote parts, just as in Bellary, where people are suffering from malaria and dying on the banks of the Tungabhadra for want of hospitals. Here all the attention of the Government is directed to the new expenditure which will be rather felt as more or less a luxury for a section of the people, rather to satisfy a new idea of the Government. I once more raise my humble voice on behalf of the tax-payers that this money should not be diverted to this purpose and that the Government should fulfil the trust as trustees of the people's money and see that the money is better spent."

The Hon'ble Mr. R. M. SAVAGE :—"I would oppose this resolution and in doing so I would like to point out to the members who have taken up the attitude that the money spent is not to the advantage of the Presidency, that in my opinion the General Hospital is not a Madras hospital but a Presidency hospital and any monies expended from the Presidency purse cannot be better spent or used to a better purpose than in providing a first-class hospital for the Presidency. The arguments that have been brought forward that the same object could be gained by some extensions are, in my opinion, completely answered by men who are in an infinitely better position than laymen to give a definite opinion on the subject. The medical men who are working in the General Hospital are unanimous in saying that the hospital is not suitable for the work which is carried on there. I may say, as my Honourable friend Sir Hugh Fraser has said, that as a patient I can testify to the good work and care shown in the hospital, but I can also testify to considerable inconveniences in the hospital. Sir Hugh has referred to the magnitude of the mosquitoes, but I can assure Sir Hugh that the noise and the rumbling of the traffic were to me a much greater evil than even the ravages of the mosquitoes.

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"Now the argument has been advanced and capital has been made out of it that a circular letter was sent to a number of un-official gentlemen in the city and only a meagre response was received to it. I was a recipient of the letter, but I noted that it called for objections and not acquiescence, and seeing that I was in full sympathy with the movement for shifting the General Hospital to wherever the Government might decide, I considered that I had no vested interest to back and so I did not reply. Therefore, to say that only a poor percentage of replies was received to the circular and that the majority of these replies were unfavourable to the move does not in my opinion tend to show that the whole of those who refrained from replying were also against the shifting.

"Now the argument that has been put forward against the removal of the hospital is more or less an attempt to keep the Spur Tank in the state in which it is at the present time. I can remember some five or six years ago we in the Corporation had the idea placed before us (I believe it emanated from the Government) that we should purchase or make arrangements to purchase certain proprietary rights which certain people had over the water from the tank. That was, I believe, the first step that we took about the tank. After the vested rights had been acquired it was the intention to split it into blocks and let them out or sell them as sites. The idea that the Spur Tank should remain as it is seems to me untenable. Madras is growing and Madras requires building sites and I have not the slightest doubt that the Spur Tank will meet the same fate as other open spaces. If it is decided that another hospital should be built in that space, you practically preserve it as open space. The tank bed with a modern hospital on it would be infinitely better as a lung of the city than if it were cut up for building purposes and one portion turned into a parochery, another into servant's quarters and another into bungalows. In the event of the hospital and the college going there, you will have a playground attached which will amply compensate any tendency to crowding. With these remarks, I oppose heartily the resolution before the Council."

THE HON'BLE MR. A BUTTERWORTH:—"Sir, I propose to make my remarks on this subject of the briefest. Although both parties to the discussion have the same object in view, namely, the greatest advantage to the majority of the people in Madras, we differ so much as to the means by which we may arrive at that greatest advantage that I am afraid that any argument from one side will have little or no effect upon the members on the other side. In defence of the selection of the Spur Tank as a site for the new hospital I would cite the opinion held by the first committee which was appointed to consider that subject. That committee, as the Council is aware, was unanimously in favour of the Spur Tank. Now we come to the second committee. The second committee, it is quite true, recommended that instead of a transfer of the hospital means should be taken to renovate and improve it. You will notice that they said that, if it was necessary to construct a large surgical ward and if it was thought that you should design and reconstruct the building entirely, then undoubtedly the best and the cheapest solution of the problem would be to transfer the hospital to the Spur Tank. You will also notice that this second committee referred strongly to the necessity for filling up the north arm of the Cooum. It has since been pointed out by the Government that it is not possible to fill up the north arm of the Cooum. The necessity for building a new surgical ward has been recognized and orders have been passed that the works should be carried out. Thirdly, a third committee has pointed out by a majority that it is necessary to reconstruct all the buildings. This being the case; I venture to say that the decision of the second committee is practically the same as that which was put forward by a majority of the third committee and accepted by the Government, viz., that, all things considered, the best plan is to transfer the hospitol to the Spur Tank. The third committee has found that the present hospital is unsuitable, that the site is objectionable and inadequate and they conclude that, in spite of these defects, the centrality of the present position renders rebuilding on the same site necessary and advisable, should any extension of that site not be possible. From that conclusion I most emphatically dissent. The centrality of a hospital is not, I believe, nowadays recognized as essential. We have in the papers that have been laid before the Council an opinion as to the extremely happy results which have followed from the transfer of the Royal Infirmary

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in Manchester to an outlying position. The King's College Hospital in London is being removed outside the city to Camberwell and St. George's and Westminster hospitals are about to suffer the same fate. They are both going outside the town.

"It seems to me that the opponents of the transfer of this hospital fall into two mistakes. In the first place, they are willing to sacrifice the interest of the in-patients to those of the out-patients. In the second place, they are willing to sacrifice the interests of the city at large to the interests of a small portion thereof. I think it must be admitted by everybody that in-patients are likely to benefit very greatly by the purer air and greater quietness which they will secure at the Spur Tank. The question, therefore, is merely between out-patients and in-patients. Of these out-patients, practically 90 per cent. come from the city of Madras, and probably a large proportion of them come from two divisions, namely, Tondiarpet and Georgetown. But I would point out that the needs of the poor in Georgetown are about to be met on a very lavish scale by the construction of a large hospital at a cost of over seven lakhs, while the interests of the richer inhabitants of these parts are perhaps sufficiently met by the existence of a considerable number of private practitioners who reside or practise in the neighbourhood of Georgetown.

"I would further beg the Council to remember that these two portions of the town, namely, Tondiarpet and Georgetown, are practically full up and it is not there that any extension of the town will take place. That extension will be in other quarters, and from those other quarters the Spur Tank is at least as accessible and in many cases more accessible. It is only in the case of these two divisions, Tondiarpet and Georgetown, that the Spur Tank is appreciably more distant than the present site of the hospital.

"A number of gentlemen who have spoken, however, have taken exception to the proposal which has been made by the Government, not so much on the ground that the Spur Tank is not, on the whole, a preferable site to the present site, but rather on the ground of the large expenditure of public money which this transfer involves. There will be a certain amount of additional expenditure of public money; but I would invite your attention to the figures which have been supplied by Mr. Pears which are among the papers printed with the Government Order. Assuming that the third committee is correct in saying that the hospital must be reconstructed, then the only saving secured by remaining on the present site will be the cost of constructing a Medical College, which has been put at 7½ lakhs, a sum which, I think you will all agree, is inappreciable. If the committee is wrong in supposing that it is essential to reconstruct the present building altogether, there remains the fact that every one agrees that it requires very extensive improvements and enlargement and the latest figures we have before us as to the cost of these improvements and enlargements are those supplied by Mr Pears. They total, you will see, to about 25 lakhs; whereas the total cost of building a new hospital and a new college on the Spur Tank site has been estimated by the same gentleman to amount to 50 lakhs. It may, therefore, I think, be taken as fairly certain that the total cost of the transfer will not exceed about 25 lakhs. Although that is a large sum, still it will secure a hospital to which no exception can be taken from the point of view of sanitation and which will stand on a ground of sufficient area to render it possible to add to it and meet all modern demands."

The Hon'ble Surgeon-General W. B. BANNERMAN:—"SIR, I think perhaps a few words from a strictly professional point of view will be of use to the Members of this Council, and in the first place I would like to point out that the first business that the Committee set itself to settle was: is it necessary to pull down the present General Hospital or not? A certain number of the lay-members of that committee who visited the hospital—we all visited the hospital—declined to give any opinion on that matter and said that it was beyond their power to give an opinion on such a question, while the rest of the committee—I think I am correct in saying—without exception were unanimous in saying that the old building must come down. Now that means that we have got to pull down the old buildings and erect a new hospital either in the same place or somewhere else.

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"The present site has been repeatedly condemned by the Sanitary Commissioner and others who ought to know what they are talking about. The smell from the Cooum is distinctly disagreeable for those who live there for any length of time and the noise and the tram traffic and the dust are all extremely bad for a patient—not only bad from the æsthetic point of view but really from the surgical point of view. Our surgeons in that hospital have, you will concede, sufficient responsibility when they undertake the severe operations that are so numerously performed in that hospital. To add to their anxiety and responsibility by keeping the hospital in such a dusty and noisy place as the General Hospital occupies is not, I am sure, the wish of any one in this Council. I requested one of the Medical Officers to give me an idea as to how much dust there was in the hot weather about the hospital and he being an energetic officer, climbed up to the top of the station clock-tower one evening to see how much there was. He said that the cloud of dust covered the whole hospital and was quite perceptible to the eyes as high as the level of the clock-tower. If you make inquiries at the General Hospital you will find that the operation theatre (which, you all know, has to be kept spotlessly clean and free from dust) has to be hermetically sealed before an operation is begun. All the windows and doors have to be kept shut the whole night before in order to secure a reasonably pure atmosphere and a clean table for an operation in the morning. If you go in there, as I have done, on a Sunday morning, when there are no operations, when the place has been shut up all night, if you put out your finger and rub it over the operation table or the instrument cases you will find it covered with red dust. Where does it come from? It comes from the roads in the vicinity of the hospital and the roads in the vicinity of the hospital are thronged with horse-traffic all day long. Horse-traffic is particularly dangerous from the point of view of surgical operations. I need not go into professional details. If any of you ask a surgeon, he will tell you 'Do not put me near a road where horse-traffic is going on if I am to perform a serious operation.' It has come to this: our surgeons there are handicapped in their work and they cannot employ the most recent surgical procedures because of the dangerous dust that comes off the road. They cannot employ aseptic methods and they have to resort to the old antiseptic methods, which hinder the healing of a wound to a certain extent and do not give the best results that can be obtained by surgical skill.

"There is another aspect of the question and that is that the hospital is not only a hospital for treating the sick, but it is a hospital for teaching medical students and medical men. It is quite certain that the Government want to have the best medical teaching in, and the best medical men turned out by, their hospital. Unless you are prepared to give us very much increased accommodation for teaching purposes, we cannot turn out the stamp of men that we should like to. Very large schemes were sanctioned by the Government about a year or 18 months ago for the improvement of medical teaching in the Medical College here and they involved enormous building schemes. It was with the utmost difficulty that the committee over which I presided found space in the present compound for new buildings. The staff at the hospital protested and said that we were cutting off their air and light, that the site was already sufficiently overcrowded with buildings and that no fresh ones should be put up. That is another question that has not been alluded to by the mover of this resolution and I think that is a thing which must be taken into account. The teaching of medicine has very largely expanded in recent years and we do not wish as of old to teach merely theory. We try to make medical students practical, specially in the earlier part of their career, by teaching them in laboratories. Laboratories take up a large amount of room and you have got in the Medical College compound large blocks of buildings put up some years ago where the hygienic and physiological laboratories are lodged. We require more laboratories, where are we to put them? We are overcrowding the present site. If we are to go up into the air it means blocking out air and light, which is not a desirable thing in a climate like this.

"Some one has said that if we spend all this money in Madras we are taking money away from the *mufassal*. But the hospital in Madras is benefiting not only Madras itself but also the people from the *mufassal*. That is not only the case as

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regards patients but it is also the case as regards medical men, because you have got to remember that all the medical men in the Presidency, or at least a great majority of them, are taught in Madras in this very Medical College, and if you do not give the medical men proper teaching, the best teaching you can, you are depriving the people in the *mufassal* of the best medical aid which ought to be provided for them. That is another very important point that has not been taken into consideration.

"The Hon'ble Mr. Kesava Pillai said that the distance was a very important question. As the Hon'ble Mr. Butterworth has pointed out, only two districts are affected by it, namely, Georgetown and Tondiarpet. As Georgetown and Tondiarpet are having a very fine and up-to-date hospital built at present at a cost of over seven lakhs of rupees, I do not see that they have much to complain of in that respect. I am quite certain of this: that six months after the new hospital is opened there will be just as many out-patients attending there as are now attending in the old hospital. In this country, in India, attendance at a hospital is very largely a matter of personal equation. If you have a popular man at the out-patient department of a hospital, you will find people coming to it wherever the hospital is. I hope we shall be able to keep popular men in the hospital, and I am quite sure that six months after the place is removed you will find just as many men and women coming to the new hospital as at present come to the old."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I do not wish to record merely a silent vote on this matter, and I would be failing in my duty if I do not speak in this Council in support of this proposition and in opposition to the scheme of removing the General Hospital to the Spur Tank. In arriving at a conclusion I have merely to confine myself to one aspect which steers clear of all medical and expert opinion. I am not just now concerned in denying that the transfer of the hospital from the present site to the Spur Tank would be an excellent arrangement, that there is dust probably, that there is at present much noise and even smell proceeding from the Cooum and that the teaching of medicine also is not sufficiently advanced on account of the difficulties in providing further room for laboratory. I will assume also that all these defects would be entirely cured by erecting a hospital on the Spur Tank. Assuming all these, I have no difficulty to meet with from expert opinion. On matters on which experts are entitled to be heard, I think the Council may yield to them; but there are matters which are not purely for experts to decide. An expert has to stop when he has given his opinion that a certain procedure is likely to result in certain results. Experts have told us that such a hospital at the Spur Tank would be an excellent thing and would be better than the present one and would result in a more efficient hospital for the benefit of the whole Presidency. So far, we shall accept for this argument the expert opinion; but it is not for the expert to say that, in the present state of finance, considering what amount of demands is made upon you for various services in the *mufassal* or the whole Presidency, you should adopt necessarily this procedure. It is for us to consider in this Council whether, taking into consideration the exact state of our finance as you find it to-day and taking into consideration the state of our finance on the 31st March 1915 as stated by the Hon'ble Sir Harold Stuart in his memorandum, we shall be justified to launching on this expenditure.

"First, I will consider what exactly the expenditure is. As a sort of seductive and simple statement it has been mentioned by one previous speaker that it will cost something like 25 lakhs. We know how seductive first estimates are. We have for example the building of new Delhi; and it is the experience of every house-builder when he has estimated the cost at Rs. 5,000, that it goes up gradually to seven, eight and twelve thousand, till at last the first estimate can be hardly recognized when the final estimate is presented. You do not know what the final estimate is. I do not wish to accuse any one of intentional inaccuracy. We know what is estimated at 25 lakhs will in all probability rise to a much higher sum. I shall not be surprised if this estimate is more than 50 lakhs or even 75 lakhs. We must be prepared for contingencies of that kind, if we are to launch upon such an enterprise as putting up an up-to-date general hospital worthy of the Presidency on the Spur Tank.

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"Therefore, assuming that the cost might be expected to go up to 50 lakhs and more, I shall proceed with my arguments from a non-medical man's aspect. I wish to see what the result will be of launching upon this expenditure. The Hon'ble Sir Harold Stuart has given excellent advice in his memorandum; after examining the position of the current year he says: 'Our total balance at the end of 1914–1915 will be 112·28 lakhs but no less than 40·79 lakhs of this consists 'of the balances of these Imperial grants and with the exception of 4 lakhs the 'whole is earmarked for specific objects. Our Provincial balance proper therefore 'on the 31st March 1915 will be 71·49 lakhs.' We have to consider the balance on the 31st March 1915 and as we propose to budget 2 lakhs for the acquisition of the site during this year, a further expenditure of 25 or 50 lakhs will have to be incurred hereafter and it will be specially noteworthy to know that on the 31st March 1915 the balance on hand will be 71·49 lakhs. He goes on to state: 'Deducting from this the minimum obligatory balance of 20 lakhs we arrive at 51·49 'lakhs as our free Provincial balance proper. As stated above we propose to spend '22·86 lakhs from the Provincial balance and it is clear that, since our Provincial 'balance at the end of 1914–'915 will be only a little over 50 lakhs, we cannot 'continue long with this rate of expenditure. It behoves us therefore to scrutinize 'closely all proposals for recurring expenditure, and this is the more necessary as 'we shall shortly have to meet heavy recurring charges for the increase of Judicial 'establishments and the improvement of the salaries of the lower-paid public 'servants. On the other hand, our net revenue shows a fairly satisfactory rate of 'growth and a policy of excessive caution, resulting in further accumulation of 'balances, is neither necessary nor expedient.' I have read the whole so that it may not be said that any portion has not been presented to the Council. The chief portion out of this paragraph on which we have to lay emphasis is the fact that at the end of the budget year there would be only a Provincial balance of a little over 50 lakhs. The present proposal is to construct a costly General Hospital on the Spur Tank. As I pointed out it may well be that the cost would come to 25 or 50 lakhs. This is just as much as to say that we are asking for 2 lakhs this year and in the following year under the budget for 1916 there will be nothing else except the General Hospital on the Spur Tank (A voice 'No'). 'No' might be uttered by as many throats as you like. It is easy to couch one's proposals in so many forms so as not to make people feel any immediate pressure of the heavy drain. It will be the same process as in regard to new Delhi. It may be that you may not feel the pressure immediately, but it will be felt in the next two or three years. So many projects on which the heart of the public is set will be delayed on this account. If out of 50 lakhs from the Provincial balances we shall have to find money for the various schemes for which we have found money this year, we shall find a difficulty as has been already pointed out by the Finance Member. We have expended over our revenue very nearly 60 lakhs and it cannot be said that we have indulged in any extravagance in providing for so many services requiring financial aid. To starve them would certainly be very improper. It is rather desirable to find out how money could be got for continuing to aid the services according to the rates which we have been allowing hitherto.

"But the first result of launching upon a General Hospital on the Spur Tank would be that the vast and numerous projects in the Presidency which we have been helping in the way in which we have been helping them would have to be put a stop to. I think the whole country would be justified in feeling very much irritated at the Council launching upon an enterprise which would have that result. I may also say that at present the volume of opposition to this proposal of having a General Hospital on the Spur Tank is sufficiently serious to draw our attention to this feature. At present, the *mufassal* has not sufficiently appreciated the situation; but ere long the *mufassal* will wake up to the fact that, if this Council accepts this proposal to have a General Hospital on the Spur Tank, the Government will be committing themselves to a course which will be really detrimental to the best interests of the Presidency.

"No doubt, it is a very attractive proposal; it gives an excellent up-to-date Presidency hospital and those persons who have occasion to resort to the hospital as in-patients may have the very best treatment. I do not deny that, if funds permit,

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it is our duty to give the very best treatment that we can to all persons who have to go to the Presidency hospital. It is wrong to put persons in rooms full of dust, full of noise, near the unsavoury Cooum. All these years when the General Hospital has been working in that place, one would suppose from the statement of the Honourable Surgeon-General, that up till now many people have been killed and that lots of operations have been producing serious mischief by reason of the fact that the facilities are not sufficiently great. I do not believe that a certificate of that sort could be given to the General Hospital. We have been working with certain difficulties and we have been doing a certain amount of good. If we put a public institution on the Spur Tank we will be doing greater amount of good, but the only question is, do our funds permit it? I beg to point out once again even at the risk of repeating myself that most emphatically we have not got funds. The result of our committing ourselves, I warn the Council, will be to force us to refuse and to so many projects which will be calling for aid in future years and once more I would entreat the Honourable Members of the Council and the Government not to enter on such a project, I would not say suicidal project, but a project which would kill the hope for all useful projects for years to come."

The Hon'ble Mr. K. RAMA AYYANGAR:—"I think that, so far as we have gone, the discussion seems to be turning on providing a hospital which is probably supposed to be absolutely perfect. I do not know if any professional or other opinion is going to be given that, wherever a hospital may be constructed, whatever may be the equipment to be made, it is going to become absolutely perfect. The question is what the advantages are and what the disadvantages will be in case the new hospital is built or the old hospital is continued. Even in the recommendation of the committee I find that one of the proposals which is even given preference to the proposal to remove the hospital to the Spur Tank site is to add the Penitentiary portion if that is available. Because the Government found that that was not possible, they proposed to move it to the Spur Tank site. That point will probably aid us to decide the question of the absolute importance which is being attached to the removal to the Spur Tank site. I do not know if any further argument is needed. Certainly the medical adviser to the Government has been before us to tell us his opinion on the matter. Under other circumstances we of this Council will also be bound by it as much as the Government themselves; but it comes now after the resolution of the Government has been published and I may take it that his opinion was also taken; and the formality of this Council has been that the Government Members feel themselves bound to vote together whatever may be the individual differences of opinion. Well, that is the position in which we have to take the Honourable Surgeon-General's speech in this Council hall. I may not be wrong if I refer to an authority whose opinion is also recorded in the papers. Surgeon-General Lukis, Director-General of the Indian Medical Service, in considering this question says: 'I have seen all the 'papers in the case and have visited both the present hospital and the proposed site. 'In my opinion, the proposals of the former committee require careful consideration 'on many points and I could not recommend the expenditure of the large sum of 50 'lakhs unless stronger reasons are forthcoming than those which have been advanced 'hitherto. On the contrary, I see many objections to the proposals and I would 'suggest that what is really required is improvement of the present hospital and its 'equipment, together with re-organization and re-modelling of the Medical College on 'the lines pointed out by me to Surgeon-General Benson at the time of my visit.' This opinion was certainly given before a definite conclusion was arrived at by the Government of the day and certainly has is entitled to better weight than an opinion that could be advanced to support the resolution that has been already published.

"We are not concerned with that now. We are really concerned with the question of Provincial finance being taxed to the extent of 50 lakhs. The whole thing will have to be viewed again in a matter like this, when the Government found that the extension of the hospital and furnishing it with an up-to-date equipment will cost, as the Hon'ble Mr. Butterworth said, about 25 lakhs and wanted to decide upon this question once for all by referring it to a second Committee. This resolution

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was arrived at and even there we have seen what the majority of the members have thought of it and the Honourable mover has dealt with the question fully and it is unnecessary for me to refer to it. It is under such circumstances that we are asked to vote for an arrangement which only commences with an allotment of two lakhs now, but is sure to come to 50 lakhs and we do not know what more it will be when it finishes. It cannot be said—I do not think it will be undertaken on behalf of Government—that once they begin this business they are sure to finish it within 50 lakhs. I do not think we will accept that answer, nor will the Government be prepared to say that. It may take 100 lakhs. We do not know the exact amount we will have to reach before this is finished. But the opinion of an officer like Surgeon-General Lukis on this question of expenditure, without forgetting all other considerations, is entitled to considerable weight. The Council has to decide upon the question of voting for 50 lakhs and this matter won't stop with it. Lieut.-Col. Giffard of Madras whom we know and who recently had the occasion to have the work of the hospital entrusted to his charge particularly brought the matter to the public gaze, and we know he is one of the earnest officers of Government. His report is referred to on page 42 of the printed papers in the Government order. That meets all these questions, in fact the nearness of the Cooum, the dust question and every other question has been considered. I do not know if it is going to be pleaded that in the Spur Tank there is not going to be dust at all, as if we are going to create a new country, for what length and breadth we cannot say. It has much more open space and certainly during what you call Adi weather in this part, in the month of July or August, you must have dust blown in all directions, and I do not know which apartment is free from dust. Any operation room near an open place will be much more open to this dust invasion than is probably found near the General Hospital.

"It is not to be taken that we laymen do not recognize the real difficulties of the situation and that the bustle of the rolling of the carriages and other things that really affect the General Hospital are not taken note of. As I said, it is the question of the determination of the comparative convenience and inconvenience and nobody, I am sure, is going to provide for something absolutely allright. We do not know whether the town may extend towards the Spur Tank and whether we may acquire 200 acres; and if all round the 200 acres huts are huddled up, which is more likely to happen there than in the centre of Madras, we will get round the General Hospital many houses all round the Spur Tank. We do not know what might happen. Are we going to acquire all the sites occupied by the beggars and are we capable of keeping the surrounding parts all right for ever? That is not a question that can be decided and disposed of by this Council. I only say that it is a comparative question of convenience and cost. I do not think any case has been made out even on the opinion of professional experts that this money should be voted for by this Council and I would respectfully read the last sentence from the remarks of Lieut.-Col. Giffard: 'A removal of the Medical College to the Spur Tank site would seem to me to completely negative this very useful educational scheme.' He refers to the use of the present hospital as an educational scheme. That will be met by the suggestion that the whole of the Medical College will be removed to the proposed site. The pure question is to decide the comparative convenience or otherwise and looking to the cost it involves, it will not be said that for the sake of the seven millions of Madras, the 42 millions of the Presidency can conveniently be disturbed. It is not said that Madras is not to have the best thing, that every improvement, even if it be at a cost of 25 lakhs, may not be undertaken and spread over a period which will enable the finance of the province to meet it. It is not stated that but for this dust noise and otherwise it would not be a perfect hospital. If so long it has not been said that any operation has failed, there is no reason to fear that it is going to fail in the next moment; and a professional man like Colonel Giffard clearly says that it has not proved in any case to have resulted in death. There may be difficulty and we may have to protect it against dust, and I am sure that our medical men will take charge of the thing and do it as it ought to be done and we may be sure of the treatment which we have been having before at the General Hospital."

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(Mr. Srinivasa Sastri.)

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"I wish to add a few words in support of the resolution. The cost of rebuilding the Medical College and the General Hospital on the Spur Tank has been variously estimated. I think the latest estimate takes it to 45 lakhs; but considering our experience of Public Works Department estimates, it is not unlikely that it will soon be found that 45 lakhs has to be materially exceeded. This estimate of 45 lakhs does not take account of the cost of establishment which amounts, I think, on their computation, to 23 per cent. One and a half per cent is usually added on account of tools, and I think on the whole the cost should be put at Rs. 65 lakhs. Where is this large sum of money to come from? There are only three courses open to us financially. Money may be given to us by the Government of India. In that case I take it no member of this Council will object to the Medical College being removed along with the General Hospital to Spur Tank; but is that likely? Shall we make it a condition to accede to the request of the Government that we acquire the Spur Tank for this purpose and that all the money should be found out of the funds of the Government of India? If that promise were held out to us, I for one would not object to a change. If that is impossible, is the money to be found from the ordinary revenue of the year or is the money to be found out of our Provincial balances? Neither of those sources seems to be very hopeful. He who reads paragraph 10 on page 9 of the Financial Statement will find that both the sources seem to be failing rapidly. Our Provincial balances at one time exceeded a crore of rupees and it used to excite the envy of the Finance ministers of other provinces in India, but our Provincial balances have come down dangerously near to 50 lakhs, and I am not quite sure that the Hon'ble Sir Harold Stuart would like further to encroach upon our Provincial balances. He has already sounded a note of warning. Are we to take it out of our revenue? He has shown in the same paragraph that our revenue is not growing at nearly the same rate as our expenditure. He cries halt at our growing expenditure.

"Where is then the money to come from? Partly from revenue and partly from balances. In that case there is absolutely no doubt whatever that we shall find it necessary continually and for a long period of years to refuse necessary moneys to more urgent reforms required not only in Madras but in the mufassal and not only in the sphere of medicine but in the sphere of education and all other things. Are we going to commit ourselves to a policy which will compel us to say 'no' to a great many demands which have been continually made; and are we going to say to all branches of expenditure, 'No: We are going to have a hospital on lines of scientific progress on Spur Tank and there will be nothing else afterwards'? Such a large spending programme would be justified upon one condition and upon one condition only, and that is, if it was proved absolutely beyond the possibility of contest that it was indispensable, that it was necessary and could not be put off.

"That brings one to the question whether upon this point expert opinion is at all of the strength that we should respect it? Could it be claimed on behalf of those who commit themselves to the expenditure and could it be said that there was indisputable scientific certitude in this matter sufficient to justify such a large expenditure? Certainly not. We have appointed three committees and except on one occasion, the committees have reported adversely to the decision to which the Government for the moment seem to have come. As to what the Hon'ble the Surgeon-General has told us we are bound loyally to accept our medical adviser's opinion. It appears to me that a man who hopes anywhere in Madras to escape dust or mosquito or fly may be an expert, but it seems to me he rejects the testimony of every day experience and lives in a dream land constructed out of his own wishes. (Cries of 'No, No'.) Government were at one time and not very long ago of the opinion that it was impossible to consider financially or otherwise a scheme of new structure on the Spur Tank, but they have now changed their mind and the grounds on which they changed their mind are not made clear to us in the Government Order issued. I have read the Government Order and it appears to me that there is a blank which from my own knowledge I cannot supply. It is not stated upon what authority and upon what testimony the idea of filling up the northern arm of the Cooum has been abandoned. That seems to me an idea that yet remains to be worked, but the

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Government however seem to have summarily rejected the idea and therefore accepted this alternative scheme. However it is useless for a layman like myself to lay great emphasis on this point. I lay stress on the point that this is a position in which the large demand will certainly compel us to deny many other reforms and that a large demand of this kind can only be justified if scientific evidence in favour was triumphantly conclusive, but I say that emphatically it is not.

"We seem in this matter quite recently to have fallen under the domination of certain faddists—I cannot say who—but it seems to me that in the Councils of Government, as in the Councils of other bodies not known to most of us, for the moment the reign of the faddist is supreme and he gets the ear of those who have the finance and we are committed, without there being a controlling authority of sober and sensible people, Sir, it appears to me that in launching on this expenditure we shall probably run counter to the wishes of the people of this Presidency and involve ourselves in an expenditure of a far dearer cost which may be comparable to the expenditure on new Delhi."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"Permit me to intervene at this stage of the debate with an amendment of which I have just given notice. I would read it to the Council and proceed to state the grounds on which I base the amendment. It is this: Resolution No. XXVII standing in the name of the Hon'ble Mr. Krishna Rao is as follows: 'This Council recommends to the Governor in Council 'that the provision of two lakhs made for the acquisition of the Spur Tank site for 'removal of the General Hospital be omitted.' I propose to add the following words at the end: 'for the current year and that the Government of India 'be requested for a grant towards the construction of a new General Hospital 'and Medical College and that the consideration of the subject be adjourned 'till the decision of the Government of India is known.' That is my amendment. In the first place my Honourable friend Mr. Srinivasa Sastri has just stated that nobody in this Council will object to the construction of a new General Hospital and Medical College if it were necessary, provided we had the requisite money. We all feel, Sir, that it is quite possible that, if we are thrown on our own resources, the expenditure on other useful objects which the Government have been incurring for the last four or five years may be stopped. It is unnecessary for me to enter into a discussion of the present state of Provincial finance. I would, with your permission, read one particular passage from the speech made by the Finance Member in presenting the budget of last year. He said: 'The difference between 'our recurring income and recurring expenditure was Rs. 39 lakhs.' Then referring to the statement of the Hon'ble Mr. Gillan in the Imperial Council he proceeded to say as follows:—

'I do not think that any of us will believe for a moment that we can 'possibly reduce our expenditure in that way. It will be difficult enough, when 'our balances are exhausted and the Imperial grants are stopped, to reduce our 'expenditure to a figure which will enable us to avoid a deficit. But it would be 'utterly impossible to go beyond that. We hope, therefore, that the Government of 'India will not go away with the impression that we are a wealthy province. It is 'true that much of our expenditure is of a non-recurring character, in that it is not 'absolutely obligatory like the payment of interest on debt; but still it is really of 'a recurring character, if we are to maintain the same standard of administration and 'to secure a development of the country in the way which we all desire.'

'I am not summarising all items of useful expenditure which were in view. By mentioning I do not think I would trouble the Council with a citation of all the needs which the Finance Member had then in view. He finally wound up that portion of his speech by stating:—

'I am quite sure that in our efforts to keep down expenditure we shall have 'the assistance and co-operation of Honourable Members of this Council and my 'experience convinces me that there will be the same cordiality in assisting the 'Finance Member to secure the balance of the revenue of the province that there 'has always been in the past'

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"Half-a-dozen non-official members have spoken before me and every one has addressed the Council that there is some difficulty in regard to this matter in meeting our needs in future—the next four or five years. In the first place, this Government have committed themselves to expenditure on local bodies as I stated this morning with reference to minor sanitary works which is a large figure of Rs. 25 lakhs."

The Hon'ble Sir HAROLD STUART :—"Committed themselves?"

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"I would withdraw the word 'committed' and say that they 'embarked' upon an expenditure this year, and I hope that they will keep up this figure in the next year's budget estimates. In regard to major sanitary schemes you will see there is an item of 18 lakhs entered in this year's budget. There was a resolution by me that the expenditure on this score was very unsatisfactory; and I believe, in consequence of that representation, this year we have an item of 18 lakhs, and I trust that this at least will be kept up for some years. We have also a scheme of rural sanitation in view; and so far as sanitary subjects are concerned, we shall have a very large expenditure in the near future. Apart from it, the Government have been making a grant of 10 lakhs in aid of medical buildings and I trust that they will not drop that figure from the budget estimate. In regard to educational expenditure, the Finance Member promised last year that there would be a progressive expenditure of two lakhs and this would swell, as years roll by, and would add to our Provincial expenditure on elementary education. In this year's budget we have a provision for another Teachers' College for the northern portion of the Presidency and also college classes in the Ceded districts. That makes another lakh or a lakh and a half over the additional expenditure on education. Apart from that, we have the model school scheme pending for a long time and nothing has been heard of it. The last that has been heard was that the Secretary of State has been considering it. It may be sanctioned at any time. Coming to the Judicial department, we have a large scheme of judicial expenditure involved by the revision of pay and the number of courts, and I believe the cost of that will be roughly five or six lakhs. We have budgeted for two more Judges in the High Court and how long they will be kept, we do not know—probably till the arrears are cleared. We have a large scheme of veterinary and agricultural expenditure. And we have then a large scheme of opening veterinary hospitals which is still undeveloped and it has not been given effect to for want of men. Agricultural expenditure has been looming large and all these items of expenditure always present themselves before us. Yesterday or the day before yesterday we heard that a fourth Secretary has been added on to the Secretariat."

The Hon'ble Sir HAROLD STUART :—"Not yet."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO :—"The new post would be added. At any rate proposals are before the Government of India. Therefore, we have legitimate apprehensions that our Provincial finances as pointed out by the Finance Member would not be equal to our expenditure; and he has sounded a note of warning even in this year's budget and pointed out the fact that our real balance at the present day should be taken as 51 lakhs. The Hon'ble Sir William Meyer has not held out any hope in his last budget speech of increased grants and assignments, recurring or non-recurring, in the near future. His speech was a guarded one. Probably in financial matters there are alternations of prosperity and depression. It may be that for three or four years to come we may not expect anything from the Government of India in the shape of recurring grants. It is quite likely we may get some money. Under all these circumstances, it seems to me that, so far as the question of finance is concerned, we have strong apprehensions that in regard to some of these items of expenditure which have been already in view and which have been promised and items of recurring expenditure which would be proposed in this Council hereafter we may not be able to meet from the finances of this province. Therefore we find it somewhat difficult to agree to an expenditure of 50 lakhs on a hospital such as that proposed.

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I therefore propose in my amendment that we should request the Government of India for a grant from the Imperial revenues in aid of a hospital for this Presidency. I believe that in the United Provinces for the building of King George's Hospital and a Medical College an assignment was made from Imperial revenues in aid of these two buildings I should think that, if the Government of India be approached, it is quite likely that we might be able to secure a grant for this purpose. It is altogether unnecessary at the present stage to commit ourselves to a certain expenditure of ten lakhs a year for the next five or six years upon the construction of the hospital

"I do not propose to go into the grounds upon which the present committee has come to its conclusion. I would only point out that so far as the cost is concerned, it is probably purely a matter of guess at present. Mr. Peare says it may be Rs. 50 lakhs I do not think that plans and estimates are prepared. When rates are rising all round and when, as the Hon'ble Sir Harold Stuart said, we should increase the wages of servants it would be a matter of difficulty to work out the Public Works Department estimates at the present rates. Therefore, I believe, it would not be a matter of surprise that these estimates would come up to substantially something more than 50 lakhs. Under all these circumstances, it cannot be said that we have any idea of the exact cost of these buildings except that the Chief Engineer has said that it is 50 lakhs, and we must go only on that statement.

"The next question is whether there is any immediate urgency to allot funds even in anticipation of the preparation of plans and estimates. It has been stated in the file of papers before us that no such urgency has been made out. On the other hand, the Government in 1910 came to the conclusion that there was absolutely nothing deleterious in the atmosphere of the hospital. I have not heard since then that they have changed that view. It is quite desirable that we should have a better building on a better site, but the only question is that of the cost. It cannot be said in these circumstances that a case has been made out for allotting funds without either plans or estimates being prepared and without the certainty of the money being found.

"The last point that I should like to bring to the notice of the Council is the one suggestion that has been made by the last committee, namely, that attempts must be made to secure the Ordnance Lines maidan, has not been carried out. Mr. Moore, the President of the Corporation, went so far as to say that at the present juncture no other site should be recommended for the consideration of the Government and he thought that the natural line of development was in the direction of the Ordnance Lines. That point has not at all been considered. There is nothing in the Government Order to show that any communication had gone to the military authorities concerning that site. Unless an attempt is made, it is impossible to say that there is no other site except the Spur Tank site for the construction of this building. As remarked by Mr. Thonger, there may be military opposition to the acquisition of these lines, but the Government of Madras should take every possible step to remove it. The Government Order does not show whether any step has been taken. I may be right or wrong. Even so far as the selection of the site is concerned, alternative proposals have been made and I regret that the Government have not given consideration to these proposals. Unless consideration is given and we exhaust the last chance of securing the site from the military authorities we will not be justified in moving out of the present site.

"It has been pointed out that there has been a good deal of noise. I believe that the Hon'ble Mr. Savage and the Hon'ble Sir Hugh Fraser referred to the noise and mosquitoes It is also stated that these conditions might be improved by taking the site of the Penitentiary. If all these attempts are made and if a hospital is built on this new site which has been suggested and objectionable portions of the Hospital are removed to the Penitentiary site, it is quite possible that the cost might be kept down. Under these circumstances, I would suggest that the matter be adjourned and consideration deferred till we know whether the Government of India are in a position to assist us."

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(Mr. Narasimheswara Sarma)

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA :—" I rise to second this amendment. In doing so, I may state that I had considerable difficulty in making up my mind as to whether the medical educational needs of this Presidency have not to be taken into consideration. One will be confronted with this problem now or some years hence, but so far as this year is concerned, I think it will be impossible sitting here as business men to agree to this proposition of Government to allot two lakhs of rupees for the removal of the General Hospital. The Government ask us to commit this Council in a way to future expenditure of money without informing us what that expenditure is likely to be in the ordinary course of things. If Honourable gentlemen turn to page 17 of the second edition of the Civil Works Memorandum they would see against the amount of estimates No. 350 'Moving General Hospital to the Spur Tank,' there is absolutely no figure mentioned there, that is, the Government do not know how much the whole thing is likely to cost. Honourable Members, therefore, must be presumed not to be in a position to know what this is likely to cost.

" Turning to the Government Order which has been kindly circulated for our benefit, it is stated at page 53 'The Surgeon-General will be requested to submit for the consideration of Government preliminary proposals accompanied with rough plans and estimates for the construction of a General Hospital and Medical College on the Spur Tank' That means that up to the present moment no rough plans have been sent and no estimates for construction have been provided for. We have been wandering in a region of guess work and some sort of rough estimate has been arrived at by responsible officials of Government. But what do the responsible medical officers want to have done? How many wards do they wish to have provided? What are the exact plans that they would submit for buildings? Nothing has been done and preliminary proposals are asked to be submitted by the Surgeon-General. Turning to the estimates, Mr. Pears, our Chief Engineer, as the Honourable Members will see, states at page 37 : 'For an estimate for a new hospital—in Spur Tank or 'elsewhere—it is a little difficult to determine what lines to proceed on, with any 'hope of getting at any trustworthy conclusion. Perhaps the best plan, were time 'no object, would be to get a committee of doctors to describe on paper their ideal 'hospital. But it would be a very long business and they would still have to 'determine not only the general arrangement but also the size of each room, the 'number of storeys, and many details as to kitchens, stores, etc., and this would take 'so long that you will probably agree with me that under the circumstances it is 'not worth trying.'

" He goes on to say that 'it is probable that so much will be wanted and there-'fore I shall roughly estimate it as 32 lakhs.' He says on page 38 that 'separate 'quarters will have to be provided for 75 nurses which would perhaps cost two lakhs. One can only guess what these would cost, but probably a lakh of rupees would not be very far from the mark one way or the other.' I won't trre Honourable Members by reading the statements. It is clear from what Mr. Pears says that he does not know what the medical men want, what the size of the rooms is or what they want. His estimate is a very rough estimate as to what the total cost would be, and he puts it at 32 lakhs. Mr. Karunakara Menon says that according to Mr. Keeling it will be 45 lakhs which means 45 lakhs for hospital and 13 lakhs for the college and the total would be 58 lakhs. You have to add to this 15 lakhs for the staff and tools. Public Works Department estimates are not final. We have not got any basis upon which to proceed and the Government have not got any basis. They say that it is likely to cost 25 lakhs. Is this responsible body to be asked to say that it should pledge itself to vote from year to year for an object when they do not know what it will land them in? We are asked to spend two lakhs in this year. What are we to spend next year or the year after that? All these things will have to be taken into consideration.

" Dealing with the financial aspect I do not discuss whether in the general interests there should be another site. I would submit that it would be impossible for us, as business men, to proceed on a statement of this description. I say it is

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not competent for us or legal to proceed to business upon such material. We must be told what the total estimates are to be if we are to arrive at a conclusion whether we could sanction this expenditure of two lakhs. The gentlemen who were in the committee seem evidently to have been very anxious to arrive at some conclusion in this matter without waiting for detailed consideration as to the cost, or for proper plans and estimates. Is provision going to be made for 500 beds or 1,000 beds? What provision is going to be made for teaching? Honourable Members are entitled to ask the Government for detailed information if they are not mere dummies and figure-heads asked to vote by rule of thumb policy. Technically also we will be doing wrong by voting for this estimate without knowing where it will land us.

"On the question of expediency I would ask the Government to say what the public opinion is going to be and whether we are likely to get any assistance from the Government of India if we are to push on with this object. To know whether we can get anything from the Government of India is the reason why this should wait. Nothing can be lost if we wait till next year. Preparation of estimates will take that time. Acquisition of the site can be done at any time. If after these estimates are prepared we come to the conclusion that the net cost instead of being 50 lakhs comes to 100 lakhs, the Government themselves may have to pause before they undertake an expenditure of that description.

"Honourable Members will also see that, with regard to the estimates which have been sanctioned by them, about 46 to 50 lakhs would have to be expended next year on civil works. Fifty-one lakhs is provided this year out of the general savings. We have been able to provide 51 lakhs for new works only by trenching upon our general balances. If, therefore, the present scale of expenditure in other departments is to be kept up, we will have to trench more largely on the general balances. The schemes we have on hand already amount to 46 or 47 lakhs. Even if we sanction this, we will not be able to spend a large amount of money next year. Looking at it from that standpoint, this matter can afford to wait. I therefore respectfully request the Government and the Honourable Members of this Council to pause and consider whether on this matter we can come to a decision and vote for two lakhs, leaving aside all consideration as to whether in the long run we shall have to remove the Hospital to a new site. That is beside the point so far as this year's discussion is concerned."

The Hon'ble Dr. T. M. NAYAR:—"We have heard a good deal in the course of this debate about three committees appointed by the Government. I am the only individual existing who has been a member of all the three committees; and therefore I speak on this subject with a good deal of direct knowledge. It is true that the first committee unanimously decided that the General Hospital and the Medical College should be removed to the Spur Tank. But the question referred to the second committee was not whether the Medical College and the hospital should be removed; the question referred to the second committee was the consideration of the report written by Surgeon-General Benson after his visit to Calcutta. Surgeon-General Benson at that time happened to return from Calcutta, having visited the General Hospital there. We were told that the General Hospital in Calcutta is also situated in a noisy and dusty locality like our hospital and has been renovated and rendered into a useful institution. He did not see any reason why we should not adopt the same procedure here. In this view he was supported by Surgeon-General Lukis. But the part that was not considered was that, even after renovation, the General Hospital in Calcutta was not considered a good enough hospital. Therefore, they spent 10 lakhs to put up another hospital for Europeans, a comparatively small body, in a healthier place. Therefore, to say that by renovation the Calcutta hospital was made an up-to-date useful hospital is not correct. Still they went on that assumption. But on none of those three committees was there any medical man who admitted that the present General Hospital was a useful one or by renovation it could be rendered into useful and scientifically up-to-date institution. Nobody admitted that

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"The second committee—Surgeon-General Benson's committee—evidently with a view to economy wanted for the time being to improve the hospital and to renovate it to save as much money as possible and they came across several difficulties. They could not but admit the insanitary nature of the Cooum and they made it a condition in their report that it was only on north arm of the Cooum being closed that the hospital should be renovated and retained. If the Cooum cannot be closed for engineering reasons—some of the Honourable Members do not know that our engineers say that there is great difficulty in closing the Cooum—the whole contention of the second General Hospital committee falls to the ground. They had another idea—I do not know whether it is in the report. It is freely admitted that if we could close the Cooum we could get over the question of the site provided we get a portion of the Island. I asked whether we were sure of the island. They said 'wait till we close the Cooum,' even though for the moment they did not admit that the site of the present General Hospital was sufficient for possible expansion.

"We come to the third committee. The most important resolution of that committee was that in any case, the present hospital should be pulled down and rebuilt. On that question, the lay members did not feel themselves justified in voting and that resolution was carried *nem-con.* If we arrive so far, and if lay members were willing to leave it to the medical members of the committee and if they were willing to accept their decision, they must accept everything else which naturally follows. If you admit that the present hospital should be pulled down and removed to another site, all objections as to estimates and cost disappear. Whatever the money is and whatever the variations in the estimates that may happen, and whatever it will cost you to pull down and rebuild and whatever difficulties you will have so far as money is concerned in removing to the Spur Tank will be repeated in the present site, because it has to be pulled down in rebuilding. There is an additional disadvantage The advantage in building on the Spur Tank site is that you build on open site Here you have to pull down the existing buildings and rebuild and the value of the existing buildings you lose So far as the General Hospital is concerned, it is cheaper to build on the Spur Tank than to build on the present site.

"Then there is only the question of the Medical College. It has been suggested that on the Medical College something like 7 or 8 lakhs should be expended and therefore the value of the present buildings would be lost. I do not see why it should be lost, because it would be utilised for other Government purposes. I do not see how any great difference in expenditure comes in, if it is conceded that the present General Hospital should be pulled down and re-built on the present or some other site.

"After leaving that subject, most of the Honourable Members who have spoken to-night have gone into the question of finance. I have heard good many proposals for extra expenditure involving large sums of money made in this Council. The Provincial finance was carefully scrutinised on the present occasion. We have had proposals for a very large amount of recurring expenditure on some previous occasions for increasing the pay of sub-judges and munsifs and appointing more High Court Judges—all recurring expenditure of six or seven lakhs. Not on any one of those occasions have I heard the Provincial finance criticised and scrutinised so carefully as on the present occasion. I am very glad that the Honourable Members have set an example, and I hope when there is a proposal to spend large amounts of money they will carefully consider the financial position of the Government before going further. If we are pledged to so much expenditure, can we not go to an expenditure of ten lakhs a year? That is practically what it will come to. If we cannot go to that extent, I am quite sure I am prepared to move the omission of certain other proposals which have been made and which will give you ample money for this. The Honourable Members who have talked to night have spoken as if a satisfactory General Hospital was a mere luxury in Madras and just as if its establishment would impede the progress of other hospitals in the Presidency. The Finance Member would tell us that he has been regularly giving money for medical buildings in the Presidency and that it has been a standing contribution. He has been going on making grants year after year. No one can say that medical buildings, hospitals and

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dispensaries have been starved. That being the case, why these Honourable Members should stand in the way of a first-class institution being built in Madras I cannot understand. After all the General Hospital is a sort of supplement to all district hospitals. All the most difficult cases from the *mufassal* come up here, whether medical or surgical—more surgical than medical. Therefore this must be considered a supplemental hospital to those in the *mufassal*.

"It would be a great advantage to have a new hospital which the in-patients would like immensely. The Hon'ble Mr. Kesava Pillai once visited the present General Hospital and came and complained to me that Indian patients were being very badly treated. So far as accommodation is concerned, I confess that the accommodation in the downstair wards is infinitely worse than in the upstair wards. That is all the more reason why he should vote for a first-class hospital where there would be no difference between one ward and another. The present building was not a hospital but was a merchant's godown. When a merchant's godown is converted into a hospital, it must follow that some of the wards must be dark and dingy. When a building is designed and constructed for the purpose of a hospital, it will be better ventilated and better lighted and there would be convenience in all respects. The Honourable Members speaking on behalf of the people have betrayed themselves. If they are speaking on behalf of the people, the poor people who seek medical relief, they would not have spoken in the strain that they have spoken. They have pointed to the opinion of the resident men. What do those gentlemen know of the interests of the hospital and the inconvenience of being an ordinary in-patient? If you want to get popular opinion you ought to take the opinion of the classes of men visiting the hospital, and you ought to ask whether the wards are fulfilling the necessary conditions and whether they would like any improvement. A High Court Vakil or somebody living in a good house does not represent popular opinion, especially on a question like this, and his opinion should not be taken as a criterion of popular opinion.

"A large majority of people who are opposed to this removal are parents or relations of school boys who utilize the Spur Tank as a play-ground. They came to me once and said "whatever you do, do not utilize the Spur Tank ground, but leave "it as a play-ground." Those boys have been going on saying that they are going to be deprived of the play-ground. The other day I told them that the Government had provided five lakhs for play-grounds and that probably they might come in for a share. If you are going to decide such a big question like the removal of the General Hospital to another site on such a trivial ground, you will accomplish no good whatever.

"The present hospital is on an unpleasant ground and there is no room for expansion. Any money spent on renovation will be absolutely lost. If you decide on removing it to another site at a later date all the money that you spend on renovation now will be lost. The Council must consider the question from every point of view and effect improvements. This question effects the poor people and these Honourable gentlemen are not able to represent them. They might represent certain classes of educated men, but they are not the people touched by this. I hope that this Council, taking all the facts into consideration, will support the decision of the Government to remove the General Hospital to the Spur Tank."

The Hon'ble Sir HAROLD STUART:—"A number of Honourable Members have laid stress—and very properly laid stress—upon the financial aspect of the matter to which the resolution relates. The Hon'ble Dr. Nayar has made my task an easy one, as he has dealt with that aspect pretty fully. The position is merely this: we were convinced that either the General Hospital must be pulled down completely—in which case, as the Hon'ble Dr. Nayar has pointed out, it would be more economical and more for the convenience of the people who use the hospital to build a new one—or that we must spend a sum of 25 lakhs on additions to the present hospital and the present Medical College. The estimate of 25 lakhs would possibly have to be increased to 30 lakhs eventually. Against that, we have a rough estimate of 32 lakhs for a new General Hospital and 18 lakhs for a new

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college. Several Honourable Members have criticized those rough estimates and suggested that they would be very largely exceeded, and one Honourable gentleman even suggested a crore of rupees. We have obtained information from Rangoon—and that is recent information—that the cost of their new hospital there was about 40 lakhs. It is about the same size as the proposed new General Hospital on the Spur Tank site. The cost of building in Rangoon may be about 25 per cent. more than in Madras and to be on the safe side, we took it as 20 per cent. That gave us the figure of 32 lakhs for the hospital and 18 lakhs for the college. I do not think for a moment that that will be exceeded. We have, therefore, supposing that we only tinker with the present hospital and college a bill of 25 lakhs against a bill of 50 lakhs. But we know that 25 lakhs will eventually have to be more or less wasted, because expansion will become necessary and the college and hospital must be removed to a site where that expansion is possible. If we move, we have these existing buildings at our disposal and they are worth a sum of 12 lakhs. Therefore, the extra expenditure of 25 lakhs which our move will involve will be reduced by 12 lakhs and the total will therefore be 13 lakhs. That is all the difference between one scheme and the other. We do not, as a matter of fact, propose to sell the existing buildings. It is not our present intention to sell these existing buildings and make that sum of 12 lakhs, because we think we can find for them a use which I believe will be welcomed gladly by a very large and important section of the population of Madras. We think we can convert them into hostels for students. (Hear, hear.) They are centrally situated and admirably adapted for that purpose. I do not propose to go into the necessity of hostels for students. I think we are all agreed how great that necessity is. We hope that we shall get from the Government of India some financial assistance towards the enterprize. If we convert this building into hostels, the Educational Department of the Government of India will, I am sure, approve highly of the course that we take. I have every hope of getting a very substantial grant which will perhaps cover the whole of the sum that we shall lose by this conversion. In any case we shall obtain some income from the fees of the students who occupy the hostels. I also think that we have a good chance of getting a grant from the Government of India to meet the rest of the difference in cost remaining, namely, 13 lakhs. The Imperial Government have given grants for the hospitals at Lucknow and Rangoon and also I think for a Medical College at Lahore. Our claims are quite as strong as those of the other provinces and I see no reason why the Government of India should not give us a sympathetic hearing and make us a liberal grant. That would leave me to find only about 25 lakhs, and I could find even more than that. There will be no difficulty in finding 25 lakhs. The Honourable Members have referred to some grants that we have made in the budget for next year as though they were permanent grants. One of them was for medical buildings, ten lakhs. From that grant for medical buildings we can take five lakhs for what I may call the parent medical building of the whole Presidency. For minor sanitary works we have a large grant of 25 lakhs. I by no means intended to commit the Government to a perpetual annual grant of 25 lakhs for minor sanitary works. If need arises, we can certainly take some of that money for providing instruction for the medical officers who will be so useful in carrying out these minor sanitary works on which all our hearts are set. In this year there is a comparatively large grant of 15 lakhs for roads, bridges and causeways; and that also is capable of reduction in another year. I feel there will be no difficulty whatever in finding the money which we shall have to find for these new buildings.

"I do not think it is necessary to postpone action, as we are invited to do by the amendment of the Hon'ble Mr. Ramachandra Rao, because the step that we are now taking is merely to acquire the site. The whole of that site will not be used for the Medical College and Hospital, but a part of it will be for a Presidency College for women.

"One Honourable gentleman complained that we have made provision for acquiring the site without giving the Council any information of the cost of the scheme or showing any plans or details at all. I suppose this habit of complaining is so strong that it must crop up whatever the circumstances may be. I thought we

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were really meeting the wishes of the Council by putting this item into the budget at this stage so that they might discuss the whole question. If we had left it out until the estimates had been sanctioned by the Secretary of State and the whole project had received approval, then they might justly have complained that we gave them no opportunity of being heard before everything was settled. But the Hon'ble Mr. Sarma is so determined to find fault that he complains that we have given him this opportunity of which such ample use has been made. I hope Honourable Members will treat us with a little more fairness and recognize that we are really anxious to discuss these larger questions with the Council whenever the rules under which we work permit us to do so."

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"The Hon'ble Dr. Nayar complains that High Court Vakils have no right to speak on this subject and express an opinion. I do not think any non-official member spoke as to the propriety or impropriety of removing the hospital except on the ground of expense. I therefore make two quotations from the opinion given by a doctor, Lieut.-Col. C. M. Thompson:—'Dr. Nayar implies that the site of the present hospital has a 'prejudicial effect on the healing of operation wounds. He advances no figures in 'support of his contention in regard to the healing of wounds, but advances the weird 'objection that the examination of patients by the method of auscultation is interfered 'with. This sort of argument may go down with non-professional people, but for 'any medical man who had any experience of the General Hospital is absolute 'nonsense.' The other quotation is 'We have no right to indulge in the luxury of 'an ideal hospital in Madras and starve hospitals and dispensaries in the *mufassal*.' When medical opinion is so diverse, what can laymen do, especially when our fears are that by the removal of the General Hospital to the Spur tank many other important services will be starved? We have heard the Hon'ble Sir Harold Stuart say that the grants for minor sanitary works and medical buildings might be cut down. Our fears are fully justified and I therefore request the Council to pause and wait, till we ascertain from the Government of India what grant they are prepared to give."

The Hon'ble the VICE-PRESIDENT:—"I think the amendment has been sufficiently debated. Unless the Hon'ble Mr. Ramachandra Rao wishes to make a reply I will put it to the vote."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I should like to say one word in reply. I think on the whole I have not been convinced of the absolute necessity for budgeting for this figure. The Hon'ble Sir Harold Stuart has himself stated that this figure has been put in the budget purposely to enable us to express our opinion as regards the desirability of the construction of this hospital. I suppose we have had this opportunity, though we cannot say that the result will be a unanimous non-official opinion in this matter. I cannot say unanimous, because the Hon'ble Dr. Nayar is against us. A large majority of opinion in this Council is for the postponement of the consideration of the subject till next year. Meanwhile I would suggest that the construction of the hospital in the Ordnance Lines may also be considered.

"The Hon'ble Sir Harold Stuart has no doubt stated that he would find money, as much of it as might be required in addition to an Imperial grant that might be given after any representations are made. What I say is that these representations should be made first and the views of the Government of India should first be ascertained before we commit ourselves to that expenditure. I do not see how the chances of a new hospital and Medical College will be jeopardized by this question being put off till next year."

The amendment was put to the Council and lost, 18 voting for and 22 against it.

The Hon'ble the VICE-PRESIDENT:—"The Council will now resume the discussion of the original resolution."

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The Hon'ble Mr. T. RICHMOND:—"I wish to support this resolution. There is no disguising the fact that there is a considerable body of strong public opinion against the proposed removal of the hospital, though the Hon'ble Dr. Nayar has tried to belittle that public opinion by saying that it comes from tainted sources, of which there is hardly any trace in the papers published. As regards the subject itself, what I should very much like to have heard is whether the present General Hospital has in any manner suffered in efficiency during the last few years, whether the standard of death-rate has been high in the hospital, and whether there has been any alarming change in its conditions to warrant the speedy removal of the hospital to another site. I have heard no facts which would lead one to suppose that this hospital, which has acquired the reputation of being second to none in India, has suffered in comparison with similar institutions in Bombay or Calcutta. The hospital, which had emerged from a merchant's godown, as has been stated, has had a considerable reputation. That reputation it has still maintained.

"In the professional opinion collected in respect of the removal of the hospital, there is considerable conflict. I think it can hardly be said that there is any strong consensus of medical opinion in favour of the removal. Such opinion, as there is, is not strong enough to wipe off the contrary opinion. When doctors differ, we laymen might fairly hazard an opinion which might call for some consideration.

"The difficulty I feel is this. Though the Hon'ble Sir Harold Stuart has said that this estimate of two lakhs has been put in the budget to enable the Council to discuss the question, yet with the Government Order directing the removal of the hospital to the Spur Tank staring us in the face, I doubt whether we should not consider the matter as a settled fact. It would have been far more satisfactory if Government had deferred passing orders till the Council has had its say on the subject. That has not been done. The Government have published the order and the order has gone forth. The question is whether under these circumstances the discussion which we are now carrying on could have any useful result, unless we infer from the Hon'ble Sir Harold Stuart's remarks that there is still a possibility of Government changing their mind. I do not however suppose that there will be any further change of attitude or a fourth commission with another medley of contradictory opinions. Situated as we are, it is difficult to say whether any useful purpose will be served by carrying on this discussion, unless the Government allow the official members to vote as they like and let the whole matter be decided on a free vote, I mean, without tying the official members to vote in any particular way. If, however, the Government propose to take up a decided attitude against us, our discussion can only be, more or less, of an academical character if I may say so. Our discussion can be of very little value and be of little use or interest to the public. I would ask the Government in these circumstances to pause and to thoroughly satisfy themselves before deciding on the removal of the hospital to the Spur Tank maidan.

"As regards the dust, noise and flies argument, I do not know if that argument is convincing. Madras is known as the City of Dustypore. There is dust all over it. I do not know if the Honourable Surgeon-General can refer us to any data showing that the Spur Tank will be free from dust. The dust nuisance is all over Madras. Even in Nungambakam if you do not have your furniture cleaned twice every day, you will have dust enough to trace pictures on, just as the Surgeon-General pointed out with regard to the General Hospital. No instances have been cited showing that on account of the dust nuisance any operations have failed or any special inconvenience has been caused to patients. As regards horse-traffic, I do not think the Government can put it down by the removal of the hospital to the Spur Tank. You will have the horse-traffic down there and you will have the nuisance arising from dust, noise and flies equally in the Spur Tank. I think if the hospital is to be a popular one, it must have these popular drawbacks. I would certainly not hesitate to vote against the removal and for the proposition."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"The question of removing the hospital no doubt involves expert opinion. As was already stated by the Hon'ble Mr. Richmond, when doctors do differ, laymen have a right to judge on the reports

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of experts for themselves. Sir, we have got opinions of eminent medical men against the removal of the General Hospital; and therefore we are inclined to go into the details of the views of these experts given in the Government Order. We come to the conclusion that these experts have got their own fads and want to force their fads upon the public. I find this in particular with respect to one Honourable gentleman who sat persistently in the three committees and therefore he has not only forced his opinion, I fear, upon the members of the committees but he is also trying his best to force his opinion upon the Members of this Council, but we shall not be led away by such opinions. As suggested by the Hon'ble Mr. Richmond the Government in this case should give an opportunity to the official members to vote according to their free will and then come to a conclusion whether the public do require a shifting of the general hospital or not."

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR :—"Sir, I thought that there might be at least some inclination on the part of the Government to accede to the amendment proposed by the Hon'ble Mr Ramachandra Rao. Seeing that it has failed I wish to join in the protest that has been entered against the embarking on such a large expenditure, the first instalment of which has been provided in this year's budget As the Finance Member has told us it was purposely put in to invite the attention not only of the members of this Council but also of the outside public to the matter, to give them an opportunity to give out their views and perhaps make what use they think proper of such views. I believe that this Government Order has been so far too short a time before the public and they have not had sufficient opportunity of knowing all about it. It is but fair that before asking this Council to enter upon this thing definitely we had better allow some time to the public to have their say and also let the Government of India tell us what definite aid they can give us. I would appeal to the Government to give us some more time before we commit ourselves to a large expenditure which will make the allotments to the *mufassal* lie over for a considerable period."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA :—"I am glad that the Hon'ble Sir Harold Stuart, in the way I have understood him, has practically assured us that the Government order need not be considered to be the last word on the matter and that it is open to us to be able to convince the Government just as a former Government was convinced in favour of the retention of the present site. I may assure the Honourable Member that I never intended to object to a discussion of this subject during the present year merely because objection should be taken whenever there is an opportunity of doing so. I welcome the Honourable Member's suggestion that it was done with the object of inviting public discussion on the question before it was finally settled. I suggested that before it became final the public may be given an opportunity of knowing finally what it is likely to cost and what it is that they are asked to pledge themselves to before they give their final decision in the matter. The Hon'ble Dr. Nayar might say that the public can possibly have no voice, that he alone is the oracle and that he alone represents the public; and the non-official members notwithstanding the wisdom of the Secretary of State in considering them to be representative of the public are in his opinion not representative of the public. Notwithstanding that, we always hope that the Government would consider the members of the Council to be representative, in a certain sense, of the community; and in that way I hope that, if the public had an opportunity of knowing what amount they had to spend, they would be in a position through their representatives to inform the Government what their views are.

"Coming to the point, the question is whether an additional expenditure of 25 lakhs has to be undertaken with a view to a permanent improvement of the General Hospital and the Medical College. On this point medical opinion, as the Hon'ble Mr. Richmond put it, has not been unanimous. Medical officers of great repute have told us that in the interests of the community the present site is about the best site that they can conceive of. We have not been so far convinced that the removal of the hospital from its present location to the Spur Tank would be such a very great

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(Mr. Narasimhaswara Sarma; Mr. A. S. Krishna Rao.)

improvement as to reconcile the public to an expenditure of 25 lakhs. What the Hon'ble Dr. Nayar says is that if the present buildings are to be pulled down an additional expenditure will have to be incurred whether the building has to be rebuilt on the present site or on the Spur Tank, and therefore that it does not matter where the new site is. But the Honourable Member forgot that if the present site be retained, there would be no need to remove the Medical College and an additional expenditure need not be incurred on that account. He forgot also that if the old buildings were pulled down all the buildings need not be pulled down. Such portions as are absolutely necessary under the new state of things to be pulled down would have to be pulled down and therefore the cost cannot possibly be anything like what it would be if a new site were to be selected and a brand new hospital were to be built with all equipments. I therefore say that notwithstanding the kind assurance that these buildings are to be utilized for another public purpose, we have not become reconciled to the idea that the public would view with favour an expenditure of such a large sum without knowing where it would land them in."

The Hon'ble Mr. A. S. KRISHNA RAO:—"I thank the Hon'ble Sir Harold Stuart for having given us an opportunity of discussing this very important question before the expenditure has been actually incurred; and I trust that in the same spirit he will be good enough to consider all the criticisms that have been urged in this Council in regard to the removal of the General Hospital to the Spur Tank site and to see if steps cannot even now be taken for putting off the incurring of such a heavy item of expenditure. There have been various criticisms urged for and against the proposal and I need not detain the Council for any length of time. The only point on which the Council has to come to a conclusion is whether it is absolutely indispensable that the General Hospital and the Medical College should be removed to the Spur Tank. Regarding this, it has been pointed out over and over again that professional opinion is divided. It is unnecessary to ascertain which opinion is entitled to greater weight. Suffice it to say that if there are three or four medical men that are in favour of the transfer, there is a large number of medical men against it. When there is this difference of opinion, it has to be considered how the public opinion stands regarding this matter.

"It is unfortunate that the Hon'ble Dr. Nayar, whom I do not see here just now, levelled a sort of criticism against not only the Honourable Members of this Council but against the respectable body of persons who were invited to offer opinions and to co-operate with the Government. They are persons entitled to respect and I cannot imagine that they would have offered their opinions on account of the consideration that the Spur Tank might be used for play-ground. That is a silly reason and I think they would have stated so simply because they honestly believed that there was absolutely no necessity for the removal of the hospital to that site.

"Again, Sir, it pains me much to find that without absolutely any materials in support of his position and without quoting any figures, the Hon'ble Dr. Nayar should have stated that the Honourable Members of the Council do not actually represent those persons who have been frequenting the hospital. If he had any definite information before him, I would have seen something of it in the papers recently published. I find that though 90 persons were addressed regarding the expediency of the transfer, the Hon'ble Dr. Nayar did not object to any letters being addressed to those persons on the ground that these persons were not likely to know anything. Although there is a minute of dissent of the Hon'ble Dr. Nayar, we know he merely endorsed the minute of dissent of the President and he had not chosen to say that the non-official opinion recorded was not reliable but biassed and that it was the opinion only of persons who were not competent to say anything about these matters. It is unfortunate that such opinion should be expressed in this Council. Before I sit down I would once more point out to the Council that, as the Government admit in their order, medical opinion is likely to change, that committees changed their opinions from time to time and that several medical officers have been against the proposal. It is impossible to state which of them is right and which of them is wrong.

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(Mr. A. S. Krishna Rao, Mr. Butterworth.)

When a large body of medical opinion is against it, it is right and proper for the Government to reconsider their decision and make up their mind once for all not to remove the General Hospital to the Spur Tank site."

The Hon'ble Mr. A. BUTTERWORTH :—"I shall not keep the Council for more than two or three minutes. More than one Honourable Member has asked what became of the suggestion that the north arm of the Cooum should be filled up. In answer to that I may say that the matter was investigated and that the Chief Engineer reported that there were grave engineering difficulties in the way and that the flooding of Chintadripet was more than probable as a consequence of filling up the river. Another gentleman has asked whether the Government have made any inquiry into the possibility of acquiring the Ordnance lines maidan as a site. The reply to that is that the Government have made enquiries on the subject and are satisfied that on account of military considerations there is no probability or even possibility of the land being given for the purpose in question.

"A remark which was made by another non-official member seems to suggest that he must have misunderstood what the Hon'ble Sir Harold Stuart said in regard to the reason for which this sum of two lakhs was put into the budget. I did not understand the Hon'ble Sir Harold Stuart to say that it was put in only to allow of this debate; it was put in for a definite purpose; it is necessary to acquire a certain amount of private land the exact cost of which is not known; this sum is put in to enable Government to acquire the land. I will now read as a termination to this debate a portion of a letter from the General Superintendent and Secretary of the Royal Manchester Infirmary: 'The board of management are more than satisfied 'with the Trustees' decision to remove the infirmary to a more salubrious site: the 'usefulness of the institution has been almost doubled and the only regret that exists 'is that the decision to remove was not arrived at many years before.' I regard these words as prophetic. I have no doubt whatever that future generations will applaud the wisdom and liberality which the Government of Madras have shown in dealing with this question."

The resolution was put and lost, 12 voting for and 22 against it.

The Hon'ble Mr. A. S. Krishna Rao called for a poll which was taken with the following result, the Hon'ble Mr. K. Rama Ayyangar having left the hall before the poll was taken :—

For.	*Against.*
The Hon'ble Rao Bahadur V. K. Ramanuja Acharyar.	The Hon'ble Sir Harold Stuart.
" Rao Bahadur M. Ramachandra Rao.	" Mr. W. O. Horne.
" Rao Bahadur P. Kesava Pillai.	" Mr. A. Butterworth.
" Mr. V. S. Srinivasa Sastri.	" Mr. R. C. C. Carr.
" Mr. C. V. S. Narasimha Raju.	" Mr. L. E. Bucklay.
" Rao Bahadur B. Narasimheswara Sarma.	" Mr. H. F. W. Gillman.
" Mr. A. S. Krishna Rao.	" Diwan Bahadur L. D. Swamikannu Pillai.
" Mr. B. V. Narasimha Ayyar.	" Mr. C. R. M. Schmidt.
" Shifa-ul-Mulk T. Zain-ul-abidin Sahib.	" Mr. N. S. Brodie.
" Mr. T. Richmond.	" Mr. R. M. Savage.
" Mr. K. Chidambaranatha Mudaliyar.	" Surgeon-General W. B. Bannerman.
	" Dr. T. M. Nayar.
	" Sir Francis Spring.
	" Mr. J. H. Stone.
	" Sir Hugh Fraser.
	" Mr. A. Muirhead.
	" Mr. C. D. J. Carmichael.
	" Mr. S. B. Murray.
	" Colonel W. M. Ellis.
	" Mr. F. H. M. Corbet.
	" Mr. P. S. Sivaswami Ayyar.
	" Mr. W. Francis.

Revised Financial Statement; The Medical Registration Bill.

(Mr. Kesava Pillai; the Vice-President; Mr. Narasimha Ayyar; Dr. Nayar.)

The Hon'ble Mr. V. S. Srinivasa Sastri withdrew, with the permission of the Hon'ble the Vice-President, the following resolution standing in his name:—

"XXVIII. This Council recommends that His Excellency the Governor in Council be pleased to direct that the provision of two lakhs in the budget estimate for 1914-1915 under 45. Civil Works, for the acquisition of the Spur Tank be struck out."

With the permission of the Hon'ble the Vice-President, the Hon'ble Rao Bahadur B. Narasimheswara Sarma withdrew the following resolution of which he had given notice:—

"XXIX. This Council recommends to His Excellency the Governor in Council that the budget estimate of Rs. 98,27,000 under 45B. Civil Works—In charge of Public Works Officers, be reduced by two lakhs, the grant for 1914-1915 for moving the General Hospital to the Spur Tank site."

THE MEDICAL REGISTRATION BILL, 1913.

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"I propose that the Medical Registration Bill be postponed."

The Hon'ble the VICE-PRESIDENT:—"We can sit for some time longer."

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I understand that several members intend to speak on the whole Bill. I do not know how long it is intended to sit."

The Hon'ble the VICE-PRESIDENT:—"I hope the debate will not be too much spun out."

The Hon'ble Dr. T. M. NAYAR:—"I beg to move certain amendments to the Bill as amended at the last meeting."

Clause 6.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move—

"For the words 'comes within the provisions of' substitute the words 'are qualified to be registered under'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

Clause 10.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"In sub-clause (1) for the word 'may' substitute the word 'shall' and in the last sentence omit the word 'and'.

"In sub-clause (3) insert the words 'or employed' between the words 'appointed' and 'under'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

Clause 12.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"Insert at the beginning the words 'Except as otherwise provided in this Act'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to

The Medical Registration Bill.

(Dr. Nayar; Mr. Kunhiraman Nayanar; Mr. Srinivasa Sastri.)

Clause 13.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"Enter the new clause added in Council as clause 17, re-numbering present clause 17 and subsequent clauses."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

Clause 16, *sub-clause* (1).

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"For the word 'considering' substitute the words 'inquiring into'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

Clause 21.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"For the word 'failed' substitute the word 'neglected' and for the word 'default,' wherever it occurs, substitute the word 'neglect'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment

The amendment was put and agreed to.

Clause 23.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"For the words and figures 'any inquiry . . . . . 16' substitute the words 'any such inquiry' and for the words 'elected under section 13' the words 'elected as aforesaid' and enter this clause as sub-clause (2) of the new clause 17'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

Clause 24.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move the following amendment:—

"In sub-clause (2) (1), for the word 'convening' substitute the words 'the convening of'."

The Hon'ble Mr. V. Kunhiraman Nayanar seconded the amendment.

The amendment was put and agreed to.

The Hon'ble Dr. T. M. NAYAR:—"I beg to move that the Bill as amended be now passed into law."

The Hon'ble Mr. V. KUNHIRAMAN NAYANAR:—"I second the motion."

The Hon'ble Mr. V. S. SRINIVASA SASTRI:—"Before giving my vote on this motion I wish to make a few observations in explanation of my vote. I was one of those who gave assent to the introduction of this Bill. I am at the present moment, with great reluctance, voting against this Bill being passed into an enactment. It is, therefore, incumbent upon me to explain why I take this unusual step. It is perhaps known to others, as it is to me, that when the Bill was first introduced, we were not quite enthusiastic and we were persuaded by the speech of the Hon'ble Dr. Nayar in supposing that it was a Bill framed in the interests of the medical profession and that we were in that respect following the example of civilized States. We did not want at that time, especially considering that it was a private Bill, to take the attitude of reactionary people. But the shape that the Bill has now assumed and the way in which the Bill was piloted through this Council has made some of us think that we ought not to allow the Bill to be passed without protest.

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(Mr. Srinivasa Sastri.)

"In the first place, I desire to draw the attention of the Council to the great efforts that were made to amend the Bill and the complete ill-success that attended those attempts. In fact, we for the first time discovered what a great difficulty a private Bill has in a house situated like this. We have to satisfy not only the private member in charge but we have to continually look from him, after probably obtaining his consent, to the official side. In that way, we found on more than one occasion that we had two courts before whom to obtain favourable judgment and between the two I think we have lost our case entirely. Some of you also must have been startled as you saw me standing here and pleading before the Hon'ble Dr. Nayar—himself the prince of private practitioners—for a little consideration on their behalf. The Hon'ble Dr. Nayar in commending the Bill to us at the outset presented a Bill which was largely in our opinion unobjectionable. In the first place, when he sought our leave to introduce the Bill he had particular emphasis upon a change that he proposed to make in the constitution of the Medical Council. Then he made the following remarks which the Council will, I think, listen to with special interest:—

'In England and Bombay great controversy raged over the constitution of 'this Council. In Bombay it is proposed to have a council of thirteen, one of whom 'is to be the president, and twelve members, six of whom are to be nominated by the 'Government. It was pointed out there that under that arrangement the council 'would practically be a Government body. I modify that, and I propose that eight 'should be elected, and I have indicated the various bodies which should have the 'power of election, and the remaining four should be nominated by the Government 'and the president has also to be nominated by the Government, so that the objection raised in Bombay has been removed.'

"At that time the Hon'ble Dr. Nayar shared the same fate as some of us in the process of election. When, however, he came up first, he put his idea into a proper form. When he actually framed the Bill, he did not think there was much in election. He afterwards explained that what he promised in the passage I have now referred to was something, a shadowy something, to which we need not attach very great importance. So that my attempt to restore non official majority was only successful to this extent, namely, that it drew from the Honourable Member in charge of the Bill what I may call his sneer at the process of election. As a nominated member of this Council I lay under a great temptation to echo his sentiment, but I hope I shall not be accused of ingratitude if I resist it. I have a word to say about our attempt to get private practitioners adequately represented in the Medical Council. In that connection the Honourable Surgeon-General, I am afraid, was led into a slight mistake. He said that if private practitioners did not protect themselves properly on this Medical Council it would be largely their own fault. He said that if a private practitioner should only combine, as he would in case he needed protection, he certainly could send one or two or three representatives to the Medical Council. That, however, was somewhat wrong, because in every one of the electorates proposed the private practitioner is in a great minority and although he combined ever so much he could not invariably send his representative to the Medical Council.

"Talking of the Honourable Surgeon-General, I am tempted also to say that he owes to the Council a small word of explanation. Honourable Members would remember how, when the Hon'ble Mr. Zain-ul-abidin Sahib took an uncompromising attitude with regard to the Bill, the Hon'ble Surgeon-General came between him and the Hon'ble Dr. Nayar; how the Hon'ble Surgeon-General who represents the official element in this case brought about peace that was necessary and how we all thought that he was blessed as the peace-maker. We find that the promise he made is not now made good. I do not personally believe that if the preamble were altered in the sense then promised it would greatly improve the Bill. I do not think that its absence would detract from the Bill. We in this Council are, however, entitled to know why the promise then held out was not fulfilled. We have as yet heard very little in the way of explanation

"Then we come to another attempt we made to delete the provision regarding the University. It struck me at that time that whatever may be the case in England

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(Mr. Srinivasa Sastri ; the Vice-President.)

and Bombay, in Madras at all events considering the conditions with which we are all perfectly familiar, there was absolutely no reason for re-enacting this provision. We find it re-enacted and I only thought that it was justifiable upon the ground that whatever was done in England must be done here. Then the Hon'ble Dr. Nayar manifested what I may call the English lawyer's desire for following precedent. He has justified that provision on the ground that no doubt this provision would be a dead letter. I never knew a legislature seriously enacting what it knew to be a dead letter, because it thought it would be advantageous in future. On the whole the question is this: does this Bill bear upon itself any mark, any impress of having been influenced by local conditions? Is there any local colour in the whole of this business? I can say that the Bombay brand is clearly visible upon it. We have done nothing whatever to adopt at Madras the conditions of Bombay. The Hon'ble Dr. Nayar had to follow the Bombay precedent and he had to drive the engine along the rail already laid for him

"Sir, it appears to me that in the absence of any provision which would secure a non-official majority in the Medical Council or secure to the private practitioner that amount of protection that he needs, and in the face of that provision regarding the University, it appears to me that the Bill bears too many marks of haste. As I am one of those who believe that it is not greatly wanted and that there does not appear to be any proved necessity for it, I feel I am deprived of the last excuse for supporting this Bill. In a general way I am no reactionary ; and I am certainly no obscurantist. I should have been glad to give my support to any measure that is recommended to us on the ground that it is on lines of progress and on lines of scientific necessity. On the present occasion, I am unable to persuade myself, after careful consideration, that this Bill will achieve any definite result. On the contrary I see merely an amount of evil and I vote against it."

The Hon'ble the VICE-PRESIDENT :—"We had better adjourn at this stage as apparently several more Honourable Members wish to speak."

The Council was adjourned until 11 A.M. on Tuesday the 17th March.

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 & 25 Vict., C. 67, 55 & 56 Vict., C. 14, and 9 Edw. 7, C. 4.

The Council re-assembled at the Council Chamber, Fort St. George, at 11 A.M. on Tuesday, the 17th day of March 1914.

PRESENT:

The Hon'ble Sir JOHN ATKINSON, K.C.S.I., Vice-President, *Presiding.*
The Hon'ble Mr. P. S. SIVASWAMI AYYAR, C.S.I., C.I.E.
The Hon'ble Sir HAROLD STUART, K.C.V.O., C.S.I.
The Hon'ble Mr. W. O HORNE, C.S.I.
The Hon'ble Surgeon-General W. B. BANNERMAN, I.M.S., M.D., D.Sc., C.S.I.,
The Hon'ble Mr. R. C. C. CARR.
The Hon'ble Mr. A. BUTTERWORTH.
The Hon'ble Mr. N. S. BRODIE
The Hon'ble Mr. L. E. BUCKLEY.
The Hon'ble Mr. H. F. W. GILLMAN.
The Hon'ble Mr. C. R. M. SCHMIDT.
The Hon'ble Mr J. H. STONE, C.I.E.
The Hon'ble Mr. F. H. M. CORBET (*Advocate-General*).
The Hon'ble Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal.
The Hon'ble Mr. W. FRANCIS,
The Hon'ble Colonel W. M. ELLIS, R.E.
The Hon'ble Mr. S. B MURRAY.
The Hon'ble Mr. C. D. J. CARMICHAEL.
The Hon'ble Dr. T. M. NAYAR.
The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA Garu.
The Hon'ble Rao Bahadur M. RAMACHANDRA RAO PANTULU Garu.
The Hon'ble Mr. A. S. KRISHNA RAO PANTULU.
The Hon'ble Rao Bahadur P. KESAVA PILLAI Avargal.
The Hon'ble Mr. B. V. NARASIMHA AYYAR.
The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR Avargal.
The Hon'ble Mr. K. R. V. KRISHNA RAO PANTULU.
The Hon'ble Mr. C. V. S. NARASIMHA RAJU.
The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR.
The Hon'ble Mr. V. KUNHIRAMAN NAYANAR.
The Hon'ble Shifa-ul-Mulk T. ZAIN-UL-ABIDIN SAHIB Bahadur,
The Hon'ble Sir HUGH FRASER, *Kt.*
The Hon'ble Sir FRANCIS SPRING, K.C.I.E.
The Hon'ble Mr. T. RICHMOND,
The Hon'ble Rao Bahadur P. C. SOMASUNDARA CHETTIYAR Avargal.
The Hon'ble Mr. V. S. SRINIVASA SASTRI.

The Medical Registration Bill.

(Mr. Narasimha Ayyar; Mr. Zain-ul-abidin Sahib.)

THE MEDICAL REGISTRATION BILL, 1913.

The Hon'ble Mr. B. V. NARASIMHA AYYAR:—"I wish to say a few words to induce this Council to appreciate and, if possible, give effect to public opinion on the Bill as it now stands before them. From the outset I have been stating that no special need for such a Bill has been demonstrated. Even on the question as to whether registration of the practitioners of western medicine was necessary, doubts were expressed in various quarters; but on the whole, the vast majority of the people of this province would have no objection to the small minority relying on western systems of medicine to have their medical registration. Only the hope was expressed that the minority in trying to secure its own good would not impose disabilities on the majority of the practitioners they rely on. Now, Sir, this hope has not been realized and we have a Bill which imposes a number of disabilities in spite of useless assurances from its supporters that the Unani and Ayurvedic systems of the country were not intended to be affected. That promise contained in the preamble of the Bill has been broken and so far as I can see was never intended to be anything but broken. It is not, however, by the enactment of disabilities alone that this Bill has defied public opinion, but in one or two other very important matters. When leave was sought for introduction of this Bill, I joined in granting it to an elected representative of the Madras Corporation in the full belief that such a representative, to be true to the two successive elections which got him into this Council, would stick strongly to and not abandon the principle of election to which he owed his two seats; and in fact, the shape that was originally given to the Bill by the Honourable Mover provided for an elective majority in the Medical Board. Evidently at that time he had not lost faith in the principle of election. However, by the time that those provisions came up for detailed discussion before this Council, circumstances seem to have changed, whether by reason of the fact that the Honourable Mover lost his elective seat in Triplicane and had to be nominated by Government or for other reasons. We find that in January last, when the details of the constitution of the Medical Board had to be discussed, 'the magic word' "election" had lost its charms to the Honourable Mover and he proposed a board with a nominated majority. When, Sir, in this period of steady advance along the lines of self-government, the highest statesmen are anxious to entrust, and do gradually entrust, increasing powers to non-official bodies and adopt methods of election, it has been left to the elected representative of our premier municipality to cry down the principle of election and to affront the opinion of the vast masses of the Presidency by the proposal of a measure with the defects that I have pointed out. The public cannot but regard this as a measure which may be otherwise innocuous and possibly useful but which has been unnecessarily marred by retrograde steps on serious and most important matters. I have no option therefore but to vote against this measure."

The Hon'ble Mr ZAIN-UL-ABIDIN SAHIB:—"At the meeting held in November last I opposed the Bill, because there was nothing explicit either in the preamble or the body of the Bill that the Ayurvedic and Unani systems were outside its scope. Then the motion of the Hon'ble Dr. Nayar that the Bill be read in the Council was carried on the explicit undertaking by the Honourable the Surgeon-General that the preamble would state that the Bill applied only to those that practised the method of medicine approved of by the General Medical Council in England. Unfortunately, in the Select Committee effect was not given to this. The Hon'ble Dr. Nayar in presenting the report of the Select Committee to this Council justified this omission by saying that in the body of the Bill the indigenous systems are excluded by the definition of hospitals, asylums, etc. I may here point out that the definition of these words was in the Bill even before it was referred to the Select Committee. I therefore do not understand how this could be a justification for not making clear either in the preamble or in the body of the Bill that it does not apply to the practitioners of the indigenous systems. In the absence of such an explicit statement, as I have mentioned, the position of the indigenous systems is not clearly defined in the Bill and their existence, I regret to say, is ignored. I therefore beg to oppose the passing of this Bill."

The Medical Registration Bill.

(Mr. Ramanuja Acharyar; Mr. Ramachandra Rao.)

The Hon'ble Rao Bahadur V. K. RAMANUJA ACHARYAR:—"My Honourable friend Mr. Srinivasa Sastriyar had some reluctance in opposing the passing of the Bill. I have no such hesitation. I suggested three amendments. Following the advice of the Honourable the Surgeon-General, I proposed to add a few words to the preamble in order to allay the fears of the numerous body of Unani and Ayurvedic medical practitioners. This was not accepted. I next proposed that appeals from the orders of the Medical Council should lie to the High Court and not to the Local Government. This was negatived. I also proposed to omit clause 19 ousting the jurisdiction of civil courts. This met with no approval. Sir, the Hon'ble Dr. Nayar has adopted a hostile attitude throughout. He has openly denounced the principle of election, forgetting that he is himself an elected representative—when the change came on him I am not aware. He has openly expressed his dislike of civil courts and lawyers, showing very little consideration to his many elected friends in the Council, who have the misfortune to belong to that learned profession. Lawyers are considered in every enlightened country as leaders of public opinion and predominate the political world of today. In the words of a great English politician of the present day, they might be unpopular, but they guided and led and they exercised a tremendous influence. They had it in their hands to make or mar much of the future, to keep the traditions of the present at a high level. I therefore feel it my duty to withhold my consent and would only express the hope that other private members would adopt a more conciliatory attitude when they have to introduce any Bills. I would also take the opportunity to impress upon the Government that the non-official members of the Council would be pleased to see a more conciliatory note struck in respect of their measures as well."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"As one of the members of the Select Committee who had something to do with the shaping of the Bill in its earlier stages, I am glad to have this opportunity of saying a few words in regard to this motion that the Bill be passed into law. I regret that in the second stage of the Bill I was not able to be present. But I saw from the proceedings of this Council that several interesting points were raised and much that was debatable was taken up for consideration, but on the whole not with much success.

"Before I proceed to offer my remarks, I should think that I must first of all dispose of the objection which has been taken to this Bill by the Hon'ble Mr. Narasimha Ayyar and the Hon'ble Mr. Zain-ul-abidin Sahib. It is unfortunate that occasion should have been given for the Honourable Member who represents the Unani medicine for saying that words were not introduced to safeguard the Unani and Ayurvedic practitioners. For myself, I think the omission of any specific mention of these two systems from the operation of this Bill will do no harm whatever; and the Bill, as it is, will not, I think, apply to those practitioners. At the same time the point that has been taken up by the Hon'ble Mr. Srinivasa Sastriyar was that an explicit statement was made in this Council that these two systems of medicine would be specifically excluded from this Bill. If that promise was not carried out, it was a misfortune, though it would not affect the Bill. Once a statement was made on behalf of the Government by the Honourable the Surgeon-General, it was thought that he would keep up to it, though these words might be harmless and even unnecessary for the purposes of this Bill. I, therefore, think on that point occasion has been given to my Honourable friend Dr. Zain-ul-abidin that specific mention has not been made of these two systems being excluded from the Bill. As I have pointed out, even if these words are not in the Bill, I have no doubt whatever that this Bill would not be applicable to the practitioners of these two systems.

"My Honourable friend Mr. Ramanuja Acharyar made reference to the Hon'ble Dr. Nayar's remarks, not quite complimentary to lawyers and law courts. It is unnecessary to dwell at length upon it, but I suppose that my Honourable friend's dislike of our profession might probably be an aberration of the medical profession. We do not at all wish to return the compliment in exactly the same terms as my Honourable friend has used towards us. But, at the same time, it seems to me that

The Medical Registration Bill.

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this particular frame of mind of my Honourable friend, especially when he is in charge of a Bill, is very deplorable. After all he has to recognize that he is dealing with a measure of legislation in this Council, and not at all with a case on the operation theatre; and we at least are some authority on questions of legislation. That is a point which has to be recognized, especially when he wishes to handle a private Bill. He cannot afford to laugh away anything said in law reports or said by lawyers in this Council.

"With reference to this matter, I would illustrate what I wish to say by an apposite example showing how this Bill has suffered by the attitude of the Honourable Member. Honourable Members would recognize that, so far as this Bill is concerned, we had considerable hesitation as regards its exact utility in its early stages; several of us doubted its necessity. If we had opposed the Bill, it might be thought that we were standing in the line of progress as regards the registration of medical practitioners But the Honourable the Advocate-General directed his efforts a great deal to get rid of that feeling of mind. You find that in every British colony and dependency like Barbados, Fiji, Orange River Colony, and St. Louis and various other colonies a Medical Registration Bill was adopted during the last fifteen years. This aspect of the question cleared our doubts as to whether this Bill was necessary for the Presidency of Madras or whether there was any immediate demand for it and we decided to support it in the Council. At the same time, it must be stated that there was no particular demand from any portion of the public for this Bill.

"My Honourable friend referred yesterday in glowing terms to the fact that we do not represent public opinion in this Council. I have here the exact report of what he said. What he said was that if we wanted to get popular opinion on the subject we ought to have taken the opinions of the people who visit the hospitals. I should like to know whether he consulted the people who visited the hospitals and whether he ascertained from them that they wanted a Medical Registration Bill. It has been pointed out by the Hon'ble Mr. Srinivasa Sastriyar yesterday that this Bill bears very strongly the hall mark of the Bombay brand. That is a perfectly true statement. I believe that I would be able to show that we did improve the Bill in several aspects over the Bombay brand and even the English brand on which the Bombay Bill was based. I would also say that in some other respects we made the Bill much worse than the Bombay Act by the introduction of two or three clauses which take away the jurisdiction of civil courts, a point which was not taken up in Bombay, and also by introducing a kind of control over the Universities. In these matters we are somewhat worse in the present Bill.

"In regard to the exact position of the Medical Council, I would like to point out that, under the English Act, the Medical Council has absolute authority in questions of professional misconduct. The Medical Council in England is a domestic forum subject to the jurisdiction of the courts of the land in matters where it did not observe the procedure laid down. The Medical Council had to follow the exact procedure laid down, and if it made any mistake and if its procedure was not within the four corners of law then the courts had the right to interfere.

"On the question of professional misconduct the learned Judges of the High Court in England laid down their views in a series of cases; it was held that this subject is entirely a matter for the Medical Council in England. The Courts in England defined what indeed was professional misconduct according to the terms of that Act. They stated that it was something which the profession could reasonably regard as disgraceful or dishonourable. The question of professional misconduct, though it was not defined in the Act, was elaborated in the principal decisions of English Courts to which a useful reference may be made at greater length. But it is not necessary at the present time to do so. That was the position of the Medical Council in England; and the Bombay Act adopted the English statute to the extent of constituting the Medical Council a domestic forum, subject to the ordinary laws of the land, subject to courts, which have jurisdiction to interfere as is the case in England, in the cases I have stated above. In this Bill, you will see that the word "due" was removed from section 13, and also a new section taking

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away the jurisdiction of the civil courts was introduced. As regards these two matters, I do not think I would blame my Honourable friend Dr. Nayar. These provisions were not in the original Bill; they were introduced in the Select Committee stage specially by the Government. I do not think that I would allocate the blame for thus reducing the exact position of the Medical Council to the Hon'ble Dr. Nayar. But I go further and would say that it was his duty to have resisted these two amendments which were proposed in the Select Committee for taking away the jurisdiction of the civil courts. I attribute this attitude of mind in not resisting them, to the Honourable Member's general dislike of lawyers and law courts. The result is that we miss the very great advantage which the English Medical Council has, of getting things set right by the ordinary courts of the land, who went into the real purpose and intent of the law, considered the various purposes of medical registration and the powers of the Medical Council and laid down from time to time rulings in regard to matters which came for consideration before these courts. If the same course had been adopted with regard to the Medical Council here by constituting it into a domestic forum in regard to the trial of medical practitioners, it would have been far more satisfactory than it is at present. Therefore, to that extent our Bill is much worse than the Bombay Bill which did not contain this particular provision of ousting the jurisdiction of the civil courts, and which assigned to the Medical Council the exact position which it has under the British Medical Act. I, therefore, believe that this Bill is worse to that extent than the Bombay Bill.

"Then there are other matters, in which we are not at all satisfied. One is with reference to the question of appeals against the decisions of the Medical Council. As I have already pointed out, in a number of cases, such as Partridge *versus* the General Medical Council and Alinson *versus* the General Medical Council, it has been laid down in most emphatic terms that persons who should be judges of misconduct are the medical men constituting the Medical Council in England. We have provided an appeal to the Governor in Council, a body which will have to decide the etiquette of the profession. It will be hereafter one of the functions of the Governor in Council to find out, for the purposes of an appeal provided under this Bill, what is really professional misconduct, according to the medical man's standard, and what is to be regarded as a disgraceful and dishonourable conduct. The Governor in Council will have to acquaint himself with the ethics of the medical profession for the purpose of hearing an appeal. It is in this respect we have departed from the duties assigned to the Medical Council under the British Medical Act, and also the Bombay Act. I do not know if my Honourable friend Dr. Nayar would be accused by his medical brethern of having betrayed his trust by setting over the Medical Council an appellate authority which is not acquainted with the traditions and the views of the medical men, as to what is generally regarded as disreputable and disgraceful conduct on the part of a medical man. So far as I am concerned, I do not regret that there is an appeal to the Governor in Council. I should think that I would re-echo the sentiment of one of the official members who said that any body of professional men are a narrow lot, and the Medical Council are not probably above that criticism. I therefore think that the provision of an appeal to the Governor in Council is an excellent thing, but we should have been much more satisfied if, as the Hon'ble Mr. Ramanuja Acharyar proposed, there was an appeal to the High Court.

"Therefore, in these two respects the Bill has departed considerably from the Bombay model. On the other hand, we have improved the Bill in several respects. For instance the Bombay Act did not at all make any provision for the trial of medical men under the Act. Thanks to the instrumentality of the Honourable the Advocate-General, the Government of India Act for the trial of public servants has been made applicable to the trial of medical men under this Bill; and it is also satisfactory to see that the Evidence Act is made applicable to the trial of persons by the Medical Council. In these respects, this Bill is much better than the Bombay Act and the Medical Council under the Bill here follows the English model which has

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an elaborate provision for the trial of cases. All the same we feel that in respect to matters in which it has been made worse, the Bill should not find support in this Council.

"The last point that I would refer to is the relation of the University to the Medical Council. It is a matter for extreme regret, that, so far as the University is concerned, it has been placed in a position in which it might be called upon by the Medical Council to give an account of its doings in the Medical faculty; and if the Medical Council is not at all satisfied with any explanation that may be offered by the University, it is empowered to move the Government, so that the medical men turned out of the Medical College affiliated to the University, may not be registered under this Bill. This is really a provision the insertion of which I regret very much; and if my Honourable friend had acceded to the request of his non-official colleagues for the deletion of this clause, it would certainly not have taken away in the slightest degree from the effect of this Bill which he has so much at heart. On the whole, I think the Honourable Member's attitude in this respect is a matter for extreme regret.

"I think that if this were a Government measure, some of the amendments which were put forward would have had a better chance of acceptance, and I am constrained to say that this should have happened with reference to a private Bill. After reading all that has happened last time when this Bill was in the committee stage, I feel very much that this should have been the case. If he had at least yielded to the almost unanimous opinion of what he calls the advanced classes, I should be quite willing to have taken the non-representative character he assigned to us in this Council, and would have been delighted to support this Bill.

"As it is, the Bill is in three respects somewhat better and in some respects worse than the Bombay Bill. In some respects we have conformed to the English model and in some we differ from it. We know the enthusiasm that my Honourable friend has for medical education; we are glad that he has been instrumental in putting on the statute book a Bill which probably will be regarded as being in the line of progress, though it will not be immediately required. But it would have been far better if some of the suggestions made last time had been considered by my Honourable friend, which would have been the case if he had been in a better frame of mind."

The Hon'ble Mr. A. S. KRISHNA RAO:—"The Bill has reached the final stage when it is for the Council to accept it or reject it in the form in which it is. I am constrained to record my vote against the Bill. I believe it is necessary for me to briefly state the reasons which have induced me to take that attitude. From the beginning, I was one of those who had doubts and difficulties about the exact scope and effect of the Bill. I was one of those who thought that it might have the effect of impeding the progress and practice of indigenous medicine. I was one of those who thought that the working of the Bombay Act should be watched for some time, and this Bill considered later. But when at the meeting of the Council held in April last, leave was asked to introduce this Bill, the Honourable the Advocate-General stated as follows: 'I desire to appeal to Honourable Members to take a broad 'and catholic view of the question that is before them. The ambition' with 'which the Hon'ble Dr. Nayar is inspired is to put in order the house of those 'members of the healing art who practise medicine according to western methods; 'and there I take it his ambition can stand. There is no reason why any clause of 'the Bill should be allowed to interfere with the cultured brim of the other systems 'of medicine that have been referred to and of which I desire, with some knowledge 'of the subject, to speak with respect.'

"I find also that the Hon'ble Dr. Nayar spoke in the same strain. When a motion was made for the introduction of the Bill at the meeting held on the 11th November last, there was about to be some discussion about the principles of the Bill, when the Honourable the Surgeon-General stated as follows: 'I think it might perhaps 'avoid a good deal of opposition to this Bill if it were made quite clear in the 'preamble that the Bill applies only to those who practise the methods of medicine

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'which are approved by the General Medical Council in England. I have consulted 'the Hon'ble Dr. Nayar and he and the Government have approved of an alteration 'being made in the preamble to make this quite clear, so that the terms "qualified" 'and "unqualified" may be made to apply to those persons qualified in western 'methods approved by the General Medical Council in England, and to those who 'are unqualified in such methods.' It was then expected that the Bill as finally approved by the Select Committee would take a shape which will make it really beneficial to all persons and all classes concerned—to persons practising the indigenous systems of medicine on the one hand and the independent medical practitioners on the other.

"If you have a glance at the Bill as it is now before the Council, it will be seen that there are several objections which would really make the Bill produce not very satisfactory or beneficial results. It is admitted, practically on all hands, that the independent medical profession ought to be encouraged for the benefit of the people at large. The total number of hospitals and dispensaries and the total number of public institutions of that kind are not sufficient to grapple with the interests of this province and, unless the independent medical profession is encouraged, it will not be possible to find a satisfactory solution for the great problems that confront us in that direction.

"When the Bill was before the Council at the meeting held in January last, amendments were moved with the object of enabling these independent medical practitioners to elect persons to this Medical Council or with the object of having some independent medical practitioners elected as members of this Council; but unfortunately those amendments were not accepted and they were lost. Now we have it that if any independent medical practitioner is to get into this Council, it depends merely upon chance and upon the kind indulgence of his brethren in the profession. There is no guarantee or certainty that their interests will be adequately represented.

"In addition to this, as has been already pointed out, there are two other facts which were not before the Council when the Bill was introduced into this Council. My Honourable friends have referred to the question of taking away the jurisdiction of the civil courts and placing the University under the control of the Medical Council. In the original Bill published in the Gazette, it will be remembered that these two provisions were not incorporated. When the Bill was introduced at the meeting held in November last, the Council had no opportunity of discussing those provisions of the Bill. But in the Select Committee we find these provisions were incorporated. Various reasons and objections were urged against incorporating these provisions in the Bill. These objections applied to the Universities being brought under the control of the Medical Council and also to the jurisdiction of the civil courts being taken away. It will be remembered that it is not the University of Madras only that has been brought under the jurisdiction of the Medical Council for the purpose of this Bill, but also the Universities of other provinces. That is a feature of the Bill which has to be kept in mind. It is also unfortunate that the Medical Council does not necessarily consist of the representatives of the Medical College such as the principal of the college or others; and that this power over Universities should have been given to the Medical Council, constituted as it is under this Bill. If the provisions of the English Medical Act were tried to be embodied in this Medical Bill, the Medical Council in England must have served as a model for the Medical Council here. The Medical Council in England consists of about 35 representatives, representing various colleges and various Apothecaries' Associations and Surgeons' Associations; and with such a Medical Council, it would certainly have been unobjectionable to give it power over all Universities. But so far as the council here is concerned, it does not represent the independant medical profession nor is there on the committee representatives of the Medical College. Under these circumstances, it is certainly open to very strong objection that this council should have been given such vast powers not only over the Medical College, but also over the University of Madras and other Universities. Taking all these facts into consideration and bearing also in view that this Bill in its present form is not calculated to

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produce any benefit to the medical profession at large, I am compelled to record my vote against the Bill."

The Hon'ble Rao Bahadur B. NARASIMHESWARA SARMA:—"I think, Sir, that before recording my vote I should make a few observations on the Bill as it now stands before the Council. It is a matter for keen regret that in the discussion of the Bill as it stands personal equation and personal element have been dragged in, and to a certain extent the lawyer also, into the discussion. What I think we shall have to do now is to see whether this Bill, as it stands at the present time, is calculated to improve medical education and medical aid in this Presidency. It is calculated to introduce discipline among those who practise the western system of medicine. From that point of view it is unobjectionable; but that is not the sole criterion upon which this legislation should be judged.

"However much I deplore the personal element, I must allude to one or two matters, because technical lawyer as I am, I find staring in my face a technical objection to my taking part in this legislation. The Hon'ble Dr. Nayar, who is the Mover of the Bill, asks that this Bill be passed into law. Of course, too much prominence cannot be given to words uttered in the heat of discussion; but they deny our representative character. I do not know how consistently with the representative character that I fill, it would be open to me to vote for a Bill moved by a gentleman who does not believe in that representative capacity. Further, even assuming that I am competent to vote on this Bill, I feel that, if the Honourable gentleman who has moved the Bill has denied the representative character and capacity in which he stands and has denied his status in this Council, it is not open to him to ask this Council to pass the Bill. If I am mistaken in what he has stated, he will, I hope, explain himself as regards the misconception under which we labour. We feel that we cannot vote for the Bill so long as our representative character is denied by the Mover of the Bill and his representative character is also denied.

"I am one of those who believe that legislation in this country ought not to be undertaken when it is opposed to the wishes of the people, unless the measure is calculated to remedy mischiefs which can no longer be overlooked. When people are ignorant, it is in their interest to promote and foster such legislation. But as far as this Bill is concerned, I do not think that it can be said by its most ardent advocates and admirers that people have expressed a desire for legislation of this description. As far as public opinion could be gathered, it was distinctly against any Bill of this description. But I think that in matters of this description too much prominence ought not to be given to public opinion as it is voiced, because there may be people who may be indifferent; what we shall have to consider is whether this Bill is absolutely necessary in the interests of the country, and I think no one can deny that in civilized countries legislation which places the registration of medical practitioners and their discipline on a statutory footing would be necessary at some stage or other. The only question is whether the medical profession, as it stands at the present moment in Madras, is not already subject to such disciplinary influences, and whether this legislation is needed for the true advancement of medical science in this country. It is not necessary to discuss this measure at any great length, because in the beginning it was discussed over and over again, and I shall not take up the time of the Council with another discussion on the point. Suffice it to say that this is a disciplinary Bill, that those who were not under control were very few, and the evil did not make itself prominently felt so as to induce the people to believe that legislation was necessary at the present juncture. We shall have sometimes to anticipate coming events and it is in that spirit, I believe, that the Hon'ble Dr. Nayar felt himself called upon to introduce a measure of this kind. We welcome all private efforts at legislation, comingrom representative members, inasmuch as we feel that the time has come for private members undertaking legislation calculated to improve the condition of this province. I think our thanks are due to him, notwithstanding any faults into which

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Dr. Nayar has talked, for the trouble he has taken in pushing his Bill through, which, he thinks, is calculated to promote the prosperity of the country. I should have gladly voted for this Bill if I did not feel some difficulties of principle in my way.

"Honourable Members would remember that the spirit of the British Medical Act is against any legislative sanction or legislative approval being accorded to any particular method of medicine. Section 23 of the British Medical Act of 1886 distinctly makes it impossible for any Medical Council to impose any restriction upon those registered under the British Medical Act with regard to the system of medicine which they may practise after they are registered. I know there is no positive restriction imposed by this Act upon those who are registered under it. I cannot help thinking that with the preamble worded in a broad manner and with the definition of hospitals introducing the approval by the Medical Council of particular methods of treatment—these being as they are—I cannot help thinking that the spirit underlying the British Medical Act has to a certain extent been overlooked in this legislation. I do not think that legislative sanction ought to be given to any measure which gives power to anybody to put its seal upon one method of treatment in preference to another. I proposed two slight alterations in the preamble that the Bill should be confined to those who practise the allopathic system of medicine. If that amendment had been accepted, the difficulty which I complain of would have been obviated, because the method of treatment, which the Medical Council would have been competent to pronounce an opinion upon, would have been restricted to the allopathic system. But the Bill, as it stands, gives vaguely a sort of power to the Medical Council to put its seal upon a particular method of treatment and in a way therefore fetters the discretion of the Government in encouraging other systems of medicine. I do not say that there is any statutory bar to recognize the Unani or the Ayurvedic systems of medicine. But the definition of "hospital," as it stands at present to a certain extent, precludes or discourages the Government from encouraging other methods of medicine not approved by the Medical Council. That is one of my chief obstacles in the way of approving this Bill.

"Honourable Members have referred to the question of providing representation of private medical practitioners. They have referred to the question of civil courts not having jurisdiction and also to other features which are defective in the Bill. I shall not travel over the same ground; but I feel that I am bound to refer to one aspect which has been overlooked, viz., the financial aspect. When I moved an amendment with regard to the sources out of which the Medical Council should find the funds to carry on its operations, when I asked a definite question, there was no reply. I said that the Government ought to inform us whether they meant to finance this council, because this council would require money if it had to carry on its operations in a satisfactory manner. There was no answer. I know that the Legislative Council would have to be formally applied to when there is a necessity for money. That is a formal thing. I fear that the passing of this Bill into law would mean an additional burden upon the general tax-payer. For if this Medical Council has to carry on its functions it must be financed, and the only body that can finance it, is the Government, because the Government have taken absolute control over the council, because it is the nominees of the Government who will be in a majority in the council—they will be in the absolute majority as the council is at present constituted. The Medical Council which consists chiefly of the nominees of the Government or Government servants will naturally be able to induce the Government to embark upon a certain expenditure in this direction. I deplore that that should be a necessary feature of the Bill, and I cannot help stating that from that standpoint I have my misgivings about this Bill.

"I hope that the Hon'ble Dr. Nayar, when he replies to the criticisms passed on this Bill, will be able to convince us that the Bill is not open to the objections stated, and that he will enable us to see our way to vote for the Bill."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"Sir, the Hon'ble Dr. Nayar has established such a great reputation for medical skill and knowledge that we, the Indian community, are justly proud of him. Now he has played successfully the

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rôle of a legislator with the help of the Government and I am sure that his name will go down to posterity as the author of a measure which will affect a large number of people. I am only afraid that my Honourable friends have taken too mournful a view of his remarks questioning their representative character. I think the Hon'ble Dr. Nayar made it in a Pickwickian sense. He would, I know, sweep away all our remarks with a broad sneer.

"But, at the same time, I am tempted to express my admiration for the state-craft of the Madras Government in having put up Dr. Nayar for launching this Bill and getting it passed. If I remember right, the Government said through the Hon'ble Sir Harold Stuart that they would not object to the introduction of the measure by the Hon'ble Dr. Nayar. But subsequently the Hon'ble Sir John Atkinson blessed it with the support of the Madras Government and thrilled subsequently to the rejection of every amendment proposed by everyone of us, of course with the majority of official votes; and the Hon'ble Dr. Nayar gets all the abuse and the Madras Government got the measure passed without one word of criticism against it. The genesis of this measure was shrouded in mystery at the beginning. But afterwards we saw through the admirable state-craft of the Madras Government.

"I fear that in regard to the Hon'ble Dr. Nayar we are doing him injustice. I think he ought to get praise from us not only for his abilities as a doctor but also for the fact that he played the part of a lawyer so adroitly. As regards lawyers, they are like bees. If you disturb them, they will sting you. I hope the Hon'ble Dr. Nayar will not offend lawyers and question their representative character; for if he does, they will pursue him not only in one session but also in other sessions! I do not think there is any malice, however, in the attacks made against him by the lawyers. I hope he will explain himself in a sweet temper. The only thing that remains for me to do is to vote against his measure."

The Hon'ble Mr. P. S. SIVASWAMI AIYAR:—"I rise to reply to some of the criticisms which have been levelled against the Bill as a ground for opposing the passage of this measure into law. It has been urged by some Honourable Members who have spoken on this proposition that a promise was made by the Surgeon-General that the preamble would be altered by stating that practitioners following the indigenous systems would be excluded from the scope of the Bill and that that promise has not been carried out.

"I should like to remark in the first place that the apprehension of Honourable Members that indigenous practitioners were ever brought within the purview of the Bill, or are likely to be brought within its purview, is altogether unfounded. There is nothing in the substantive provisions of the Bill to show that there is any intention to include practitioners following the Ayurvedic or the Unani system of medicine. Honourable Members who belong to the legal profession know that it is not the preamble which really settles the scope of the Bill or the construction to be placed upon the provisions of the Bill. The preamble is merely a short indication of the scope of the Bill and it is the substantive enactments in the Bill that you have to look to for the purpose of determining whether a particular class of practitioners would come within its provisions or fall outside them. Applying that principle, is there a single provision in the Bill to which you could point as indicating any intention to bring under it practitioners following the indigenous systems of medicine? There is absolutely no provision in the Bill which can be pointed to as referring to practitioners following the indigenous systems or as bringing them within the scope of the Bill. In these circumstances we feel that there is no necessity to introduce any words in the preamble with the object of making clear that which is already sufficiently clear. I know that the Surgeon-General did make a statement to the effect that the preamble might be altered so as to make such an intention clear; but I would ask the Council to remember that, when it comes to drafting, careful consideration is required as to the necessity or otherwise of any alterations of the language; and if there was absolutely no necessity for any alteration of the language of the preamble, we were justified in not introducing any changes in it. If, as a matter of fact, in the subsequent passage of the Bill anything

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had been done which had the effect of bringing within the scope of the Bill practitioners who follow either the Ayurvedic or the Unani system of medicine, then Honourable Members would have been entitled to complain that there had been a breach of promise or of understanding. But, as a matter of fact, there was no provision in the Bill which included these men. There is no provision which has brought these men within the scope of the Bill. The mere fact that the preamble bears no indication of any such alteration as was promised to be considered at the time the Bill was moved, is not, I submit, a sufficient reason for refusing to assent to the passing of this measure.

"Then I will pass on to some other criticisms which have been made against the Bill. The Hon'ble Mr Narasimhaswara Sarma remarked that this Bill departed from the spirit of the English Act and that, whereas in the English Act no restriction whatever was placed upon persons practising any system of treatment that they chose, yet there was some indirect or disguised attempt at imposing some such restrictions in this Bill. He was not able to point out any language in the Bill which could be said to attempt the imposition of any restriction upon persons following any system of treatment they chose to adopt. But what he said was that the definition of 'hospital' was framed in such a way that persons not following the western methods of treatment, were in some way or other sought to be restrained. I cannot read any such meaning into the definitions of 'hospitals' and 'asylums' and it is impossible to see any ground whatever for these criticisms based on the alleged definition of 'hospitals.'

"Another ground of complaint, Sir, was that the constitution of the council has been changed from what it was originally proposed to be in the Bill as introduced by the Hon'ble Dr. Nayar and that the independent medical profession is not represented on this council. The first question that occurs to one is whether there is anything in section 5 which draws a distinction between independent medical practitioners and the official members of the medical profession. The President is nominated by the Governor in Council, seven other members are nominated by the Government, and the other seven members are elected. There is no distinction drawn between official medical practitioners and non-official medical practitioners. Persons who are elected by the medical faculty of the University of Madras, by the registered practitioners who are registered under the British Medical Act, by the registered practitioners who are graduates in medicine of the University of Madras, and by all other registered practitioners, may all be non-officials. There is nothing to prevent them from electing non-officials and there is nothing to prevent the Local Government from nominating medical men who are not officials. There is no reason to suppose that in making nominations the Government will choose only persons who are officials and never nominate persons who are non-officials. Therefore no distinction whatever is drawn by this section between official members of the profession and the independent members of the profession. So far as the election of members is concerned, it would depend upon the respective electors, and so far as the question of nominated members is concerned, it would depend upon the Local Government. You may trust the Local Government to pay due regard to the various interests which have to be represented and to secure a fair representation of such elements as may not have been brought in through the machinery of election. No doubt, there is this change in section 5 of the Bill. Whereas according to the original Bill there was provision for a majority of the elective element, the Bill as now shaped in the council provides for a nominated majority. That is a change for which I may say the Government accept full responsibility. We consider it necessary that the council should have a nominated majority. Apart from this, I see no substantial change between the provisions of the original Bill and the provisions of this Bill. There is, of course, this further change that the electoral machinery is far more simple than in the original Bill. That is a matter of distinct improvement in the Bill as it now stands before the council.

"The next point that was made was in regard to the question of the jurisdiction of civil courts. The Hon'ble Mr. Ramachandra Rao observed that in England the British Medical Act would be regarded as a domestic forum, and that the civil courts would not interfere with the decisions of the Medical Council. That shows that on

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matters of professional etiquette or misconduct, it is the Medical Council that is looked upon as really the authoritative body; it is to the opinion of the members of the profession that you must look in determining what is really professional misconduct or what is the standard of professional conduct; the English courts have never interfered with the decisions of the Medical Council on any question of fact. Have we departed from those principles in any of the provisions of the Bill? No doubt we make an express declaration that any act done in the exercise of the powers conferred by the Act shall not be questioned in any civil court. That is exactly what is the law in England. Whereas it is left to the unwritten law, the judiciary law, the common law in England, here we have made it express beyond any possibility of doubt that no act of the Medical Council or the Local Government can possibly be questioned in the civil courts. But it is not upon every act, however *ultra vires*, that we seek to confer any protection; it is only such acts as are done in the exercise of the powers contained under this Act that are protected from being challenged in the civil courts; if an act done by the Medical Council is *ultra vires*, and is not sanctioned by the Act, it is open to question in the civil courts. Really there is no departure from the English law on this subject.

"Then again, Sir, it is urged that the Universities have been placed under the control of this Medical Council and that the Council has been invested with large powers over Universities and colleges. In the previous discussion on the Bill, the Hon'ble Dr Nayar pointed out that the Universities in England have never objected to the exercise of any of those rights of visitation or inspection by the Medical Council in England. There is no reason why the University of Madras or the colleges which are maintained here—whether they are maintained by Government or whether they have a statutory basis or not—there is no reason why they should object to any inspection by the Medical Council. After all, what is the jurisdiction or power conferred upon the Medical Council by this Act? It is merely the right of being present at an examination and of calling for certain reports and returns and of making representations to the Local Government. The Medical Council has no further power than to obtain the necessary reports and returns or obtain facilities for watching the examinations and to make a report to the Local Government as to the efficiency or the adequacy of the courses of instruction or the examination conducted by the Universities or colleges. It seems to me that the apprehension that has been felt upon this subject, that the independence of the Universities or the colleges is likely to be interfered with, is altogether groundless.

"I do not think it is necessary for me to refer to the various other matters which have been mentioned. I submit that this Bill as it has now taken shape in the Council is a distinct improvement on the Bill which was originally submitted to the Council and that it deserves to be passed into law."

The Hon'ble the Surgeon-General W. B BANNERMAN:—"I have been asked to make an explanation on behalf of the Government with regard to clause 13 of the Bill. It has been represented by two Honourable Members of this Council that a slur upon foreign medical diplomas is implied in this Bill. That, I need hardly say, is not the case. One or two medical missionaries of high standing have written to me asking whether they are eligible for registration under this Bill. One of them, I may say, was refused registration under the Bombay Act because he had a foreign degree. I wrote and told him that he could be registered under our Act, because of the provision in clause 13 which says:—

'Provided that the Governor in Council may, after consulting the Council, 'permit the registration of any person who shall furnish to the registrar proof that he 'is possessed of a medical degree, diploma or certificate of any University, medical 'college or school approved by the Council, other than those described in the 'schedule'

"That clause was purposely put in to cover the cases of medical missionaries and others who have degrees or diplomas other than those mentioned in the schedule. I need hardly say that we do not intend to exclude any one who can produce evidence of a thorough and good medical education, whether he got that medical education in America or Canada or anywhere else."

The Medical Registration Bill.

(Mr. Chidambaranatha Mudaliyar; Dr. Nayar.)

The Hon'ble Mr. K. CHIDAMBARANATHA MUDALIYAR:—"Sir, I wish to say one word just with reference to the last stage of the Bill before it becomes law; and I do consider that, in spite of the explanation that has been given by the Hon'ble Mr. Sivaswami Ayyar, the absence of an express provision that the practitioners of Ayurvedic and Unani systems of medicine are outside the pale of this Act is certainly very deplorable. When this Bill was under consideration, one of the amendments that I had to move was in regard to the provision of certificates required under any Act being given validity only if granted by practitioners registered under this Act and I thought that that would work great hardship among the people in the *mofussil* where there would be so few medical practitioners registered under the Act. I still consider that, in spite of the explanation given, it will be a great hardship to the people in this respect. This measure when placed upon the statute book would be causing no little inconvenience to the people. I said in regard to clause (2), section 4, it was only the hospitals that are approved by the Medical Council established by this Act that could come under this Bill. I may be permitted to say that there may be hospitals that may not be absolutely benefited by this Bill and which may be included in this Bill,—I only take an extreme case,—simply for the purpose of its being condemned. In that view also, I object to the principle embodied in this Bill and the absence of the provision expressly stating that the men practising Ayurvedic and Unani systems of medicine do not come under the provisions of this Bill is to be deplored." With these remarks I should like to enter my vote against the passing of this Bill.

"There is one other matter that I would refer to and that is the remark of the Hon'ble Dr. Nayar in which he has questioned the representative capacity and character of the non-official members of this Council. Sufficient has been said already by Honourable Members and I do not wish to pass any further criticisms on it. I would only add that it is better for the Honourable Member to remember that those who live in glass houses had better not throw stones at others. As to questioning our representative capacity and character, I would remind the Honourable Member that, if people were consulted, there would be a large consensus of opinion which would really ask to be saved from such friends as himself."

The Hon'ble Dr. T. M. NAYAR:—"Sir, whatever may be said about this Bill, I do not think that anybody can say that it has been rushed through this Council without adequate discussion. From the moment that I asked for leave to introduce this Bill, on which the Council was divided, till the present moment when the Bill is to be passed in its final form, we had discussions of various character, both as to the details and principles and things absolutely unconnected with the Bill. The Hon'ble Mr. Sivaswami Ayyar has given a most convincing reply to all the criticisms that have been raised against the provisions of the Bill and he has answered all the legal objections. The Honourable Surgeon-General has answered some medical points. It would therefore seem that the only portion that is left for my reply is the vituperative portion. I can assure the Honourable Members that I do not intend to go into that department at present. My lawyer friends appear to be too thin-skinned to find their place in a legislative assembly. Ever since this Bill was started there has been agitation both outside this Council and inside the Council, and I have come in for a good deal of personal abuse. I do not mind it in the least bit. If my Honourable friends—the lawyers—would also view the thing in the same light, I think they would get on much better in a legislative assembly than by taking offence at the remarks made.

"The Hon'ble Mr. Kesava Pillai said that my remarks were intended in a Pickwickian sense. There is a good deal of what is reminiscent of Pickwick in this Council. We often hear speeches in this Council which remind one of the mutton chops and tomato-sauce speech of the learned counsel for Mrs. Bardell. I am sorry that the Honourable Members have introduced into the discussion of this Bill quite extraneous matter and also some of my remarks on the discussion about the removal of the General Hospital to the Spur Tank. I should have thought that if any one objected to my remarks they would have asked me to meet them on the Spur Tank

The Medical Registration Bill.

(Dr. Nagar.)

with pistols for two and coffee for one; but instead of doing that, to introduce the Spur Tank question into a discussion of the Medical Registration Bill is rather irrelevant and certainly lawyers with their great legal knowledge ought to perceive what is relevant and what is irrelevant matter.

"As I have already said there is very little matter left for me. The legal reply has fortunately been given far more ably than I could have done, but to one or two remarks that fell from the Honourable Members I should like to reply. The Hon'ble Mr. Srinivasa Sastri stated yesterday, once again and the last time when the Bill was discussed, that I had what he terms a superstitious veneration for British institutions. I admit I have. It is a good thing for this country that good many Indian leaders in this country also should have such superstitious veneration for British institutions. If they had not such superstitious veneration and if they had not pressed on the Government to let them have some of these institutions, the Hon'ble Mr. Srinivasa Sastri and myself would not have been here to-day. Sir, I admit that with my early surroundings and the environment in which I was placed in younger days, I had perhaps imbibed a little more veneration for British institutions than my Honourable colleagues have done; but I do not think there is any disadvantage in that, especially in matters of legislation of this kind, where legislation introduces into this country certain western institutions which must serve as models for us here. I do not think that I have made any mistake in modelling my Bill upon the British Medical Act. The Bombay Act, the Madras Act and the Calcutta Act and 30 or 40 Acts of British dependencies and Colonies are all models of the British Medical Act. I do not think that there is any disadvantage in having done that. The Hon'ble Mr Srinivasa Sastri thought that there was no local colour in this Bill and it was to supply that deficiency that he wanted to paint it very black, the predominant local colour; but I am glad to say that he did not succeed.

"Sir, it has been said that I have turned my back on the principles of election. Sir, I have not done that. I have begun to take a more judicious view of it. I have begun to realize that elections injudiciously used can do more harm than having no elections at all. In this particular institution the champions of election have unnecessarily excited themselves. What changes that have taken place in election are that the representative that was given to the Medical College professors and another representative given to military assistant surgeons are to be nominated. I do not know whether the Hon'ble Mr. Srinivasa Sastri is so very anxious to encourage election among military assistant surgeons. If by dropping that it is said I have turned my back upon the principle of election, that is going too far in advocating the principle of election. You may ask the military assistant surgeons themselves and they may have a different view. The Hon'ble Mr Srinivasa Sastri also attacked my resistance to the representation of independent medical profession and private practitioners. I do not think that such a representation is called for. Ample representation of medical graduates of the University is provided for; and if a majority of the members of medical practitioners want a representative of their own they would have asked for it. This minority representation is a concession to a demand and if there is no demand, it would be absurd to make a concession. I have not heard anyone asking for a separate representation. The Hon'ble Mr. Srinivasa Sastri certainly did not send to me any representation which he may have received from private medical practitioners asking for representation. Even if there are one or two or three in the whole Presidency, I am convinced that a large majority of private practitioners would never ask for separate representation, because they feel that, being bound up with the fellow graduates of the Madras University, their interests are absolutely safe.

"Sufficient has been said to justify the introduction of this Bill and the passing of it into law. There will be still left Honourable Members who will keep on saying that there is no necessity for it and I do not expect those gentlemen to favour this Bill. There are some Honourable Members here who say that had it not been for my want of tact in regard to this Bill, they might have voted for it. I do not know if I displayed want of tact before I asked for leave to introduce the Bill, because the opposition began before that. If by want of tact it is meant declining to accept

The Medical Registration Bill; the Madras Proprietary Estates' Village-service (Amendment) Bill.

(Dr. Nayar; Mr. Butterworth.)

amendments, I think, when the mover of a Bill is convinced of the principles of the Bill and its details, it is his duty to stand by his Bill. There is one other point that I wish to refer to and that is the point introduced by the Hon'ble Mr. Kesava Pillai. He seems to think that I have been put up by the Madras Government to the unpleasant job of moving this Bill. Nothing is farther from the truth. I have introduced the Bill of my own accord. When I asked for permission to introduce the Bill, the attitude taken up by Government was far more judicial and reasonable than that taken up by many of my non-official colleagues and the Government at that time said that they would refrain from expressing any opinion. When leave was asked for introducing this Bill, the non-official colleagues who had not seen the Bill divided the Council and some voted against it. I take the full responsibility for introducing this Bill; and I do not think the Hon'ble Mr. Kesava Pillai is justified in saying that I have been made a cats-paw of by the Government. I hope that this Bill will be passed by a large majority though not—to use the usual expression—unanimously. I don't expect it to be passed unanimously, and I did not expect it the beginning that it would be passed unanimously, because I recognize that there are among non-official members some who do not like the Bill."

The motion that the Bill be passed into law was then put and agreed to, 23 voting for and 11 against it.

The Hon'ble Mr. B. V. Narasimha Ayyar demanded a division, which was taken with the following result :—

For	*Against*
The Hon'ble Sir Harold Stuart.	The Hon'ble Rao Bahadur V. K. Ramanuja Acharyar.
" Mr. W. O. Herne.	" Rao Bahadur M. Ramachandra Rao.
" Mr. A. Butterworth.	" Rao Bahadur P. Kesava Pillai.
" Mr. R. C. C. Carr.	" Mr. V. S. Srinivasa Sastri.
" Mr. L. E. Buckley.	" Mr. C. V. S. Narasimha Raju.
" Mr. H. F. W. Gillman.	" Mr. K. R. V. Krishna Rao.
" Diwan Bahadur L. D. Swamikannu Pillai.	" Rao Bahadur B. Narasimheswara Sarma.
" Mr. C. R. M. Schmidt.	" Mr. A. S. Krishna Rao.
" Mr. N. S. Brodie.	" Mr. B. V. Narasimha Ayyar.
" Mr. T. Richmond.	" Shifa-ul-Mulk T. Zain-ul-abadin Sahib.
" Rao Bahadur P. C. Somasundara Chettiyar.	" Mr. K. Chidambaranatha Mudaliyar.
" Surgeon-General W. B. Bannerman.	
" Mr. V. Kunhiraman Nayanar.	
" Dr. T. M. Nayar.	
" Sir Francis Spring.	
" Mr. J. H. Stone.	
" Sir Hugh Fraser.	
" Mr. C. D. J. Carmichael.	
" Mr. S. B. Murray.	
" Colonel W. M. Ellis.	
" Mr. F. H. M. Corbet.	
" Mr. P. S. Sivaswami Ayyar.	
" Mr. W. Francis.	

THE MADRAS PROPRIETARY ESTATES' VILLAGE-SERVICE (AMENDMENT) BILL, 1914.

The Hon'ble Mr. A. BUTTERWORTH next presented the report of the Select Committee on the Bill to amend the Madras Proprietary Estates' Village-service Act, 1894, and moved that the Bill and the report be taken into consideration.

In doing so he said :—"I have the honour to present to the Council the report of the Select Committee appointed to consider the Bill to amend the Proprietary Estates' Village-service Act, 1894, and in doing so I will briefly describe the purport of the

The Madras Proprietary Estates' Village-service (Amendment) Bill.

(Mr. Butterworth.)

proposed measure. The present Act II of 1894 provides among other things for (1) the levy of a village-service cess and the creation of a fund formed from it and other sources, and (2) the collection by proprietors of the quit-rents imposed on inams in their estates

"The abolition by executive order of this special cess and fund has rendered necessary the omission of the statutory provision relative thereto and the Government have agreed to accept the future responsibility for the collection of the quit-rents on inams. Most of the amendments contained in the original Bill are designed to give recognition to these changes in practice.

"It was further thought necessary by Government to provide explicitly for the withdrawal of the Act from estates with the special object of giving Government power to group on occasion inam villages with Government villages. The original Bill therefore contained a provision on this subject also. The only modification of any importance made by the Select Committee in the original Bill is the insertion of a clause ratifying enfranchisements made subsequent to the executive abolition of the village-service fund. Section 19 of the Act gives power to fix a date for the levy of the cess and section 17 says that enfranchisement shall take effect from that date. Since the abolition of the cess, no notification could well issue under section 19; but the Select Committee understands that in some cases enfranchisement has been carried out since the cess was abolished, such enfranchisements being declared to take effect from dates notified by Collectors irrespective of section 19. This course not being in strict conformity with the law, the Select Committee has inserted clause 6 in order to prevent such enfranchisements being challenged on the purely technical ground that the dates from which enfranchisement ran were not fixed by a notification under section 19. The Hon'ble Mr. Krishna Rao remarks in his memorandum of observations that the powers to withdraw the Act from an estate will enable Government to group villages belonging to different estates and he takes some exception to this proposal. As observed by the Hon'ble Mr. Narasimhaswara Sarma in his note, the contingency that Government will withdraw the Act wholesale need not be seriously considered, but the Government do occasionally want power to group villages in one estate with villages in another estate and also Government villages with whole inams and other proprietary villages.

"The power to extend an Act by notification almost connotes the power to withdraw it by notification; but the proviso to section 22 of our General Clauses Act prevents such an interpretation in respect of Madras Acts, our General Clauses Act being in this respect, it appears, peculiar among the various General Clauses Acts in force elsewhere in India. The Imperial Legislative Council have found it necessary to amend section 21 of the Indian General Clauses Act of 1897 so as to confer explicitly upon the Government the power to cancel a notification and an India Act can thus be withdrawn by notification if it can be extended in that way. The Bill, therefore, proposes merely to give the Government in respect of Act II of 1894 the power which they possess in respect of Acts of the Imperial Legislative Council the application of which is dependent upon notification.

"In his note, the Hon'ble Mr. Narasimhaswara Sarma raises a pertinent question as to the position of village officers after the grouping of villages has taken place. The basis for his objections as to the insufficiency of the Bill on this point is partially removed by an amendment of section 6 which the Government propose to accept and which will come under discussion later on. This amendment will make it clear that when two or more villages in different estates are grouped together, the village officers in the resultant new villages are still subject to Act II of 1894.

"There remains the case of proprietary villages grouped with Government villages. I take it that, if Act II of 1894 be withdrawn from a village, the hereditary village officers therein fall at once into class (3) of the village officers specified in section 3 of Act III of 1895 unless the proprietary village concerned happens to be a whole inam village, in which case, when it is clubbed with a Government village, the village officers thereof fall into class (1) of that section. In the latter

The Madras Proprietary Estates' Village-service (Amendment) Bill.

(Mr. Butterworth; the Vice-President; Mr. Narasimha Raju; Mr. Ramachandra Rao; Mr. K. R. V. Krishna Rao.)

case, namely, that of a whole inam village being grouped with a Government village, section 6 of Act III of 1895 becomes applicable to the village officers in the combined villages and there is no difficulty as to their position. In the case where the proprietary village grouped with the Government village is not a whole inam village, some administrative difficulties may undoubtedly arise after grouping, and it is probable that an amendment of Act III of 1895 will be necessary in order to provide for the extinction of the village offices in the proprietary villages so grouped. But inasmuch as the point is of minor importance and as Act III of 1895 is likely to come before long under amendment in other respects, the Government, I am authorized to state, consider that legislation in regard to this matter can well be deferred for the present.

"I now move that the Bill and the report of the Select Committee be taken into consideration at once."

The Hon'ble Sir Harold Stuart seconded the motion.

The motion was put and agreed to.

The Hon'ble the VICE-PRESIDENT:—"The Council will now proceed to the consideration of the various clauses of the Bill. We will take them in groups wherever no amendments are proposed."

Clauses 1, 2 and 3.

Clauses 1, 2 and 3 were allowed to stand part of the Bill.

Clause 4.

The Hon'ble Mr. A. BUTTERWORTH:—"I understand that the amendments to clause 4 of which notice has been given by the Hon'ble Mr. Narasimha Raju will be withdrawn."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"I intend moving them."

The Hon'ble Rao Bahadur M. RAMACHANDRA RAO:—"I think that the Hon'ble Mr. Butterworth was prepared to accept two of the amendments."

The Hon'ble Mr. A. BUTTERWORTH:—"The Hon'ble Mr. Narasimha Raju has put forward three sets of alternative amendments. I understand as regards No. 1 that he proposes to drop it. As regards No. 2 the Government will accept it with certain alterations, and then No. 3 would drop as it is only an alternative amendment."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"I want to propose a slight amendment to the amendment to be moved by the Hon'ble Mr. Narasimha Raju."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"As explained by the Hon'ble Mr. Butterworth, when I went through the dissenting minute, I found that the wording of clause 4 was not sufficient to cover all cases. A grouping of villages may be effected in one of the following ways: an inam village may be grouped with a Government village; an inam village may be grouped with a zamindari village; or a village of one zamindari may be grouped with a village of another zamindari, or a village of one zamindari may be grouped with another village of the same zamindar. In order to effect one of these amalgamations it is necessary to amend section 6 of Act II of 1894 as well as section 6 of Act III of 1895. In the Statement of Objects and Reasons we find it stated that the intention of the Government was simply to amalgamate inam villages, but clause 4 is wider. Now I understand that the intention of the Government is to group wherever necessary inam villages with Government villages and also to amalgamate villages in different estates. In order to effect this, it is necessary to amend section 6 of Act III of 1895 and the second amendment as printed in the agenda will be necessary to fulfil the object in view. Therefore I beg to move the amendment."

The Madras Proprietary Estates' Village-service (Amendment) Bill.

(Mr. Butterworth ; Mr. Narasimha Raju ; Mr. K. R. V. Krishna Rao.)

The following is the amendment No. II as it stood in the agenda paper in the name of the Hon'ble Mr. C. V. S Narasimha Raju :—

"II. Add the following paragraphs to clause 4 of the Bill:—

The words 'or one or more villages or portions thereof in any one estate should be grouped or amalgamated with one or more villages or portions thereof in any other estate' shall be inserted between the words 'amalgamated' and 'he shall, etc.', in section 6 (1) of Act II of 1894.

For the word 'proprietor' in section 6 (2) of Act II of 1894 read 'proprietors.'

To the definition of 'proprietor' in section 4 of Act II of 1894 add 'When one or more villages or portions thereof in any estate be grouped or amalgamated with one or more villages or portions thereof in any other estate the proprietor shall for the purposes of this Act be the person who is recognized by the Collector as the senior proprietor'."

The Hon'ble Mr. A BUTTERWORTH :—"May I ask the Hon'ble Mr. Narasimha Raju whether he moves the amendment in the form in which it has been accepted by the Government, or in the form put down in the agenda paper."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU :—"I move the amendment as put down in the paper."

The Hon'ble Rao Bahadur P. Kesava Pillai seconded the amendment.

The Hon'ble Mr. A. BUTTERWORTH :—"The Government, Sir, I am authorized to say, are perfectly ready to accept the principle of the amendment. The form which the Government would wish the amendment to take is as follows :—

'*Clause* 6 (1).—In sub-section (1) of section 6 the words "in any estate" shall 'be omitted and for the words "of the estate in which the village or villages is or 'are situated" shall be substituted the words "or proprietors concerned".

'(2) In sub-section (2) of the same section for the word "proprietor" shall be 'substituted the word "proprietors".'

"That is a consequential amendment. Then going back to section 4 of the Act it is proposed that the following amendment shall be made :—

'*Clause* 5.—At the end of the definition of "proprietor" in section 4 shall be 'added the following words : "If one or more villages or portions thereof in any estate 'be grouped or amalgamated with one or more villages or portions thereof in any other 'estate, the Collector shall declare which of the proprietors of the said villages shall 'for the purposes of this Act be the proprietor of the new village".'

"It will be seen that the second and third amendments which I have read follow on the first amendment, and are purely consequential amendments. The object is to prevent any conflict of jurisdiction in the event of proprietary estates under two different proprietors being amalgamated, in which case the amendments which are being proposed by the Hon'ble Mr. Narasimha Raju, and which have been accepted by the Government with a slight modification, would give the Collector power to decide who is the proprietor under whose control the village establishment of the combined village should be. May I ask the Honourable Member if he is prepared to accept the amendment as put by the Government ?"

The Hon'ble Mr. C. V. S. NARASIMHA RAJU :—"Yes, I accept it."

The Hon'ble Mr. K. R. V. KRISHNA RAO :—"I want to move a slight amendment."

The Hon'ble Mr. A. BUTTERWORTH :—"No amendment can be moved until the amendment now before the Council is accepted. That is the rule."

The Hon'ble Mr. K. R. V. KRISHNA RAO :—"I wish to propose an amendment to the amendment."

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(The Vice-President; Mr. Narasimha Raju; Mr. Butterworth; Mr. K. R. V. Krishna Rao.)

The Hon'ble the VICE-PRESIDENT:—"According to the rules, if the Honourable Member wishes to move an amendment to the first amendment, the first one must be carried. I understand that the Hon'ble Mr. Narasimha Raju withdraws his amendment in favour of the amendment moved by the Hon'ble Mr. Butterworth."

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"Yes."

With the permission of the Hon'ble the Vice-President, the Hon'ble Mr. C. V. S. Narasimha Raju withdrew his amendment.

The Hon'ble Mr. A. BUTTERWORTH:—"Then my amendment will take the form of a new clause 5 after clause 4."

The Hon'ble the VICE-PRESIDENT:—"That being the case, clause 4 may be put as embodied in the Bill."

Clause 4 was allowed to stand part of the Bill.

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"I wish to move a slight amendment."

The Hon'ble the VICE-PRESIDENT:—"May I ask what the Honourable Member's amendment is?"

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"Mine is an amendment to the amendment now carried."

The Hon'ble the VICE-PRESIDENT:—"There is no amendment yet carried."

The Hon'ble Mr. A. BUTTERWORTH:—"The first amendment I move on behalf of the Hon'ble Mr. Narasimha Raju is that a new clause 5 be inserted *after* clause 4 and that the new clause run as follows:—

'At the end of the definition of "proprietor" in section 4 shall be added the following words: "If one or more villages or portions thereof in any estate "be grouped or amalgamated with one or more villages or portions thereof in "any other estate, the Collector shall declare which of the proprietors of the "said villages shall for the purposes of this Act be the proprietor of the new "village".'

The Hon'ble Mr P. S. Sivaswami Ayyar seconded the amendment.

The amendment was put and agreed to.

The new clause 5 was allowed to stand part of the Bill.

The Hon'ble Mr. A. BUTTERWORTH:—"Clause 5 having been accepted, I now move on behalf of the Hon'ble Mr. Narasimha Raju that a new clause 6 be inserted in the Bill. The following is the new clause:—

'(1) In sub-section (1) of section 6 the words "in any estate" shall be omitted, and for the words "of the estate in which the village or villages is or are situated" shall be substituted the words "or proprietors concerned".

'(2) In sub-section (2) of the same section for the word "proprietor" shall be substituted the word "proprietors".'

The Hon'ble Mr. P. S. Sivaswami Ayyar seconded the amendment.

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"I want to propose a proviso to the effect that no such amalgamation shall be accepted in the case of villages whose annual income is above Rs. 500."

The Hon'ble the VICE-PRESIDENT:—"That will not come in at this point. What the Honourable Member wishes to propose is a proviso to the new clause. The motion before the Council is that the new clause which has been moved and seconded do form part of the Bill."

The new clause 6 was put and agreed to.

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The Hon'ble Mr. A. BUTTERWORTH:—"I do not know whether at this stage the Hon'ble Mr. Krishna Rao wishes to move the amendment to the accepted new clause 5, which is the one which he wishes to amend."

The Hon'ble the VICE-PRESIDENT:—"I understand that the Honourable Member wishes to propose his amendment with reference to the subject of the amalgamation of the villages."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"Yes."

The Hon'ble the VICE-PRESIDENT:—"That will have to come in as an amendment to clause 5, the last but one clause which has been passed. Will the Honourable Member propose his amendment if he desires to do so"

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"I want to propose an amendment that the following be added to clause 5: '**Provided that no such amalgamation shall be effected in the case of villages whose annual income is above Rs. 500.**' Under the Board's Standing Orders the amalgamation of villages may be made so that the income of the amalgamated villages may be Rs. 2,000 or more. I quite understand the object of the Government in having power to amalgamate villages of estates with Government villages and also inam villages. In the Statement of Objects and Reasons it is stated that clause 4 is intended to enable Government to combine inam villages with other Government villages for administrative purposes. But now the Government will have the power, not only to combine zamindari villages with Government villages for administrative purposes but they can combine one zamindari village with another village belonging to another zamindar. My amendment is that in the case of very small villages it may be so done But where the villages are sufficiently large, they may not be affected by such amalgamation. The village officer of a village, the income of which is below Rs 2,000, is paid Rs. 5. Even in some villages, the income of which is Rs. 500, if amalgamated with a zamindari village, the salary to be paid to the village officer will be Rs. 5. So if an estate village can be amalgamated with the other villages of the same estate, there will be no hardship to the proprietors. But if one village of an estate is to be amalgamated with another village of a different estate there will be some difficulty for both these proprietors to exercise any effective control over the village officer. Besides, the karnam has to attend to certain duties and it may not be possible for both these people to take advantage of his services So I want to see that villages the income of which is Rs. 500 and above should be exempted from being amalgamated with other villages of a different estate. That is the object of my amendment and I have not the slightest doubt that the Government will not amalgamate villages without reason. But still if there is nothing provided against it it may be possible for such amalgamation to be effected I only want this proviso added in order to safeguard against the contingency of any such large village of one zamindari estate being amalgamated with another village of a different estate"

The Hon'ble Mr. C. V. S. NARASIMHA RAJU:—"I beg to second the amendment. I now see that according to the rules framed by the Government under section 20, provision is made to the effect that in the case of villages whose income from village-cess is not sufficient to support the village establishment, the Collector may propose to amalgamate two or more villages. Now, the village-service cess has been abolished and that criterion is removed, and the only other criterion, according to the rules now in force, is that the income of the amalgamated villages shall be below Rs. 2,000. This is a very high standard fixed and I think that the demand on the part of the zamindars is just and reasonable and the Government may see their way to accept this amendment. By the acceptance of this amendment they would only be lowering the limit of income of villages regarding which amalgamation is to be effected, and I think the same rule in some other shape has already been adopted in the rules framed by the Government. I therefore beg to second this amendment."

The Hon'ble Mr. A. BUTTERWORTH:—"I am afraid that I must oppose this amendment In the first place I take exception to the time at which it is moved. It clearly involves a new principle and it ought to have been given notice of as a separate amendment and should have been placed before the Secretary within the

The Madras Proprietary Estates' Village-service (Amendment) Bill.

(Mr. Butterworth; the Vice-President; Mr. Kesava Pillai; Mr. K. R. V. Krishna Rao.)

time allowed by the rules. In the second place it is impossible to accept the amendment as it stands, because it is incomplete. There is nowhere in the Act any reference to annual income. No one knows what it means. There is a reference only to rental value in the Act, and it has been found necessary to explain what rental value means in an enormously long section which this Bill repeals. If you are to define the annual income of a village, then it will be necessary to restore some such provision as the one which exists in the present Act. In addition to this I may mention that the dangers which the Honourable mover and seconder have in view are purely illusory. The whole reason for the grouping of villages is that they are so small that they cannot be managed by themselves and two or three must be put together to give sufficient work for the village establishment. It will be inconvenient for the Government to adopt any fixed rule as to 'annual income,' whatever that may be. But certainly in practice it will never be the case that the Government will amalgamate very large villages."

The amendment of the Hon'ble Mr. K. R. V. Krishna Rao was put and lost.

The Hon'ble Mr. A. BUTTERWORTH:—"We have now to make some purely verbal amendments as regards the numbering of the sections. Clause 5 of the present Bill becomes clause 7."

The Hon'ble the VICE-PRESIDENT:—"All that will be done by the Secretary."

Clauses 5 to 12.

The clauses 5 to 12 which, according to the renumbering became clauses 7 to 14, were allowed to stand part of the Bill.

Preamble.

The preamble was allowed to stand part of the Bill.

Title.

The title was put and agreed to.

The Hon'ble Mr. A. BUTTERWORTH:—"As the Bill has now been passed in detail, I beg to move that it be passed into law at once. The amendments which have been made, although not absolutely verbal, are practically of a verbal character, or at any rate are wanting in importance and it is quite unnecessary to postpone the consideration of this measure."

The Hon'ble Mr. P. S. SIVASWAMI AYYAR seconded the motion.

The motion was put to the Council and agreed to.

The Hon'ble the VICE-PRESIDENT:—"That closes the business before this Council. I declare this meeting dissolved."

The Hon'ble Rao Bahadur P. KESAVA PILLAI:—"May I be permitted to say a word on behalf of the non-official members that we all feel thankful that His Excellency the Governor is better and doing well. We request you, Mr. Vice-President, to convey to His Excellency our respectful good wishes."

The Hon'ble the VICE-PRESIDENT:—"I will do so."

The Hon'ble Mr. K. R. V. KRISHNA RAO:—"Before the meeting is concluded I wish to thank the Government on behalf of the proprietors of this Presidency for having removed the obligation on the part of the zamindars of collecting quit-rent on village-service inams by the amendment of this Act."

The Hon'ble the VICE-PRESIDENT:—"I must draw the Honourable Member's attention to the fact that the meeting has already been dissolved."

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

APPENDIX

REVISED FINANCIAL STATEMENT FOR 1914-1915.

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[*N.B.*—Unless otherwise stated, amounts are expressed throughout in lakhs of rupees.]

REVISED FINANCIAL STATEMENT OF THE GOVERNMENT OF MADRAS FOR 1914-1915.

NOTE FOR THE MEMBERS OF THE LEGISLATIVE COUNCIL.

Members of the Legislative Council were furnished on the 2nd February last with copies of the Draft Financial Statement as presented to the Finance Committee, of the Report and Proceedings of that Committee, and of the first edition (revised) of the Civil Budget Estimate. On the 2nd March they were furnished with copies of the second edition of the Civil Budget Estimate and of the Amended Draft Financial Statement.

The Revised Financial Statement which is now presented to Honourable Members differs from the Amended Draft Financial Statement in the following respects, viz.:—(*a*) in the addition of a Memorandum explaining the general financial position in the current and ensuing years in accordance with rule 10 (2) of the Rules for the discussion of the Annual Financial Statement, (*b*) in the facts and figures contained in the Statement having been brought up to date in the light of the latest information available, and (*c*) in the addition of a Memorandum detailing, in accordance with rule 10 (4), the alterations made in the Revised, as compared with the Amended Draft, Financial Statement. This Memorandum takes the place of the Appendix in the Amended Draft Financial Statement.

12th March 1914. H. A. STUART.

PART

Balance Statement of proposed Receipts and Charges for 1914-1915 and the Accounts

Heads of Revenue.	Accounts, 1912-1913.	Budget estimate, 1913-1914	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. LAND REVENUE—				
Collections	290·47	296·43	291·68	297·40
Adjustments	+ 101·36	+ 19·49	+ 28·28	+ 21·92
IV. STAMPS	68·08	71·25	70·15	72·15
V. EXCISE	165·93	174·00	163·25	195·50
VIII. ASSESSED TAXES	17·41	17·75	18·85	18·90
IX. FOREST	41·12	40·00	42·80	41·30
X. REGISTRATION	22·58	23·50	23·50	24·30
XII. INTEREST	4·27	4·62	4·41	4·40
XVI. LAW AND JUSTICE—				
A. Courts of Law	10·64	9·95	11·37	11·23
B. Jails	5·49	4·90	5·50	5·50
XVII. POLICE	5·00	4·76	4·90	4·82
XIX. EDUCATION	2·96	2·82	3·12	2·99
XX. MEDICAL	1·54	1·26	1·90	1·27
XXI. SCIENTIFIC AND OTHER MINOR DEPARTMENTS.	5·69	6·53	5·82	6·58
XXII. RECEIPTS IN AID OF SUPERANNUATION, ETC.	·94	·90	·95	·93
XXIII. STATIONERY AND PRINTING ..	1·11	1·04	1·25	·90
XXV. MISCELLANEOUS	3·47	2·93	3·60	2·68
XXIX. MAJOR IRRIGATION WORKS—				
Direct Receipts	1·37	1·29	1·32	1·32
Portion of Land Revenue due to Irrigation.	53·60	51·93	52·59	62·93
XXX. MINOR WORKS AND NAVIGATION—				
In charge of Civil Officers ..	·22	·14	·20	·16
„ of Public Works Officers.	2·09	2·00	2·20	2·15
XXXI. CIVIL WORKS—				
In charge of Civil Officers ..	·14	·09	·12	·11
„ of Public Works Officers.	2·91	2·80	3·10	3·10
Total Receipts ..	808·33	740·37	760·67	773·83
Opening Balance	185·29	229·05	228·59	172·20
Grand Total ..	993·67	969·42	989·26	946·03

I.

embodying also the Revised and Budget Estimates for 1913-1914 for 1912-1913.

Heads of Expenditure.	Accounts, 1912-1913	Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	2·08	1·78	2·28	2·00
2. Assignments and Compensations ..	2·57	2·69	3·11	2·79
3. Land Revenue	142·98	146·51	146·78	149·02
6. Stamps	2·48	2·31	2·30	2·41
7. Excise	9·08	9·21	9·07	9·48
10. Assessed Taxes	·19	·16	·19	·20
11. Forest	31·50	32·03	30·01	31·63
12. Registration	12·46	12·46	12·76	12·84
13. Interest on Ordinary Debt	3·17	3·26	3·22	3·24
18. General Administration	13·99	13·78	14·26	13·86
19. Law and Justice—				
A. Courts of Law	66·61	65·94	69·22	70·21
B. Jails	13·90	14·10	15·14	15·51
20. Police	88·17	87·46	92·69	95·21
21. Ports and Pilotage	·41	·24	·36	·36
22. Education	65·53	97·63	81·67	79·42
24. Medical	20·52	39·14	25·16	25·17
25. Political	·95	·92	·89	·92
26. Scientific and other Minor Departments.	18·66	18·23	18·48	17·46
29. Superannuation Allowances and Pensions.	27·67	28·20	31·78	32·64
30. Stationery and Printing	17·43	16·45	15·08	15·09
32. Miscellaneous	5·15	4·31	5·36	5·35
36. Reduction or Avoidance of Debt ..	2·50	2·50	2·50	2·50
42. Major Works—				
Working Expenses	10·25	10·57	11·70	11·18
Interest on Debt	14·72	14·86	13·64	14·03
48. Minor Works and Navigation—				
In charge of Civil Officers	6·03	7·00	6·46	7·00
,, of Public Works Officers ..	30·32	31·94	34·80	34·22
45. Civil Works—				
In charge of Civil Officers	85·61	85·50	95·69	83·75
,, of Public Works Officers ..	71·03	71·19	72·40	98·27
Total Expenditure ..	765·08	820·55	817·06	833·75
Closing Balance	228·59	148·84	172·20	112·28
Grand Total ..	993·67	969·42	989·26	946·03
Surplus ..	43·30	..	..	..
Deficit ..	..	—80·21	—59·89	—59·92

REVISED FINANCIAL STATEMENT OF THE GOVERNMENT OF MADRAS FOR 1914-1915.

PART II.

Memorandum by the Finance Member explaining the general financial position of the Presidency.

It has been usual in the past for the Finance Member to deal only with the figures of the revised estimate and the budget in this memorandum and to reserve any general observations he may desire to offer for the speech with which he introduces the budget in April. It will, however, I think, be more convenient to follow the practice in the Imperial Legislative Council and make this memorandum complete, the speech in introducing the budget being confined to an explanation of any new matter that has arisen since the presentation of the Financial Statement.

The usual memoranda by the Chief Secretary explaining in detail the estimates of Revenue and Expenditure under each major head will be found in Part III of this statement.

Revised Estimate, 1913-1914.

2. In the budget for the current year we estimated our total revenue as 740·37 lakhs and our total expenditure as 820·58 lakhs. According to our revised estimate our receipts will amount to 760·67 lakhs, or 20·30 lakhs better than our original forecast, while our expenditure will be 817·06 lakhs, or 3·52 lakhs less than the budget estimate. Our opening balance, however, was ·45 lakh less than we anticipated. The net result is that our deficit will be 56·39 lakhs instead of 80·21 lakhs, and our closing balance will be 172·20 lakhs instead of 148·84 lakhs; that is, we now expect to have 23·36 lakhs more at the end of 1913-1914 than we anticipated a year ago.

Receipts.

3. In framing our budget for the current year we assumed, as usual, that the agricultural season would be of a normal type. It has actually been a little below the normal. The south-west monsoon started early but then held off, and it was feared that there would be some loss of crop on the West Coast and in the Ceded districts. The north-east monsoon was good and the rainfall, though short in the Central districts, was timely. In part of the South Arcot district there was abnormally heavy rainfall, which caused the breaching of several irrigation sources. The floods quickly subsided, however, and the damage done to crops was surprisingly small. In the Northern Circars the season was remarkably favourable. The total cultivated areas under the early dry crop and the second wet crop are above the average, but the areas under the early wet and the later dry crops show a slight decline. The net result from the revenue point of view is that the season remissions will be 3·25 lakhs more than we anticipated, while the amount of revenue of which the collection will be postponed will be 4 lakhs more than the budget figure. We share this loss of revenue with Imperial, the net difference in the Provincial share being a falling off of 3·98 lakhs. The revised estimate of LAND REVENUE thus stands at 344·47 lakhs, which is only ·40 lakh above the actuals for 1912-1913.

The only other head of revenue which is worse than our budget estimate is STAMPS, which shows a decline of 1·10 lakhs in the Provincial share. The revised estimate is, however, nearly 2 lakhs above the actuals of 1912-1913.

Under the remaining heads the revised estimate shows a betterment of 16·49 lakhs. No less than 9·25 lakhs of this is due to EXCISE. The actuals under this head in 1912-1913 were 165·98 lakhs. I budgeted for a total of 174 lakhs, but with the later information that is now before us we expect that the total will be 183·25 lakhs. During 1913-1914 we again raised the various duties and reduced the number of licensed shops, but these measures have not produced any reduction in consumption, though they have undoubtedly checked the rate of increase. Drink and drugs are luxuries and they are rightly taxed heavily. While on moral and economic grounds one would be glad to see the people spend their money on other objects, yet if they are determined to spend it on drink, it is satisfactory to know that a large proportion of that expenditure comes into the public treasury.

There is only one other item in the revised estimate of revenue to which I need refer—the amount we receive from IMPERIAL by adjustment under the LAND REVENUE head. The budget showed a net total in favour of PROVINCIAL of 19·49 lakhs: this has been increased during the year to 28·28 lakhs, owing mainly to two non-recurring assignments, viz.—

(i) 6·50 lakhs, in addition to 18·50 lakhs already given, towards the cost of buildings in connection with the Meyer scheme for the constitution of additional district, sub-divisional and other charges; and

(ii) 2·50 lakhs for the interest charges which were debited to Provincial under the head 42. IRRIGATION during the five years 1908–1909 to 1912–1913 in respect of certain minor irrigation works transferred to the class of major works in the year 1908–1909 of which no account was taken when the terms of the Provincial settlement were fixed.

4. The following table compares in a concise form the actual revenue of 1912–1913 and the budget and revised estimates for 1913–1914:—

Heads of Revenue.	Actuals, 1912–1913.	Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Excess of revised over budget estimate
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
LAND REVENUE (PROPER) AND PORTION OF LAND REVENUE DUE TO IRRIGATION	344·07	348·35	344·47	— 3·88
STAMPS	68·03	71·25	70·15	— 1·10
EXCISE	165·93	174·00	183·25	+ 9·25
ASSESSED TAXES	17·41	17·75	18·35	+ ·60
FOREST	41·12	40·00	42·80	+ 2·80
REGISTRATION	22·55	23·50	23·50	..
COURTS OF LAW	10·64	9·95	11·37	+ 1·42
OTHER HEADS	37·20	36·00	38·50	+ 2·42
TOTAL ..	707·03	720·80	732·39	+ 11·51
LAND REVENUE—ADJUSTMENTS FROM IMPERIAL TO PROVINCIAL	101·35	19·49	28·28	+ 8·79
TOTAL RECEIPTS ..	808·38	740·37	760·67	+ 20·30

Expenditure.

5. On the expenditure side our revised estimate is only 3·52 lakhs less than the budget figure, but this not unsatisfactory net result is made up of a good many individual variations as the following table will show:—

Heads of Expenditure.	Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Excess of revised over budget estimate.
	LAKHS.	LAKHS.	LAKHS.
LAND REVENUE	146·51	146·78	+ ·27
FOREST	32·03	30·01	— 2·02
COURTS OF LAW	65·94	69·22	+ 3·28
JAILS	14·10	15·14	+ 1·04
POLICE	87·46	92·69	+ 5·23
EDUCATION	97·63	81·67	— 15·96
MEDICAL	39·14	25·16	— 13·98
SCIENTIFIC, ETC., DEPARTMENTS	18·23	18·48	+ ·25
SUPERANNUATION ALLOWANCES AND PENSIONS.	28·20	31·78	+ 3·58
STATIONERY AND PRINTING	16·46	15·08	— 1·38
MINOR WORKS AND NAVIGATION—PUBLIC WORKS DEPARTMENT.	31·94	34·80	+ 2·86
CIVIL WORKS—CIVIL	85·66	95·63	+ 9·97
CIVIL WORKS—PUBLIC WORKS DEPARTMENT.	71·39	72·40	+ 1·21
OTHER HEADS	86·09	88·22	+ 2·13
TOTAL EXPENDITURE ..	820·58	817·06	— 3·52

6. Some of these variations are due to the fact that grants under one head are shown in the accounts under a different head—usually CIVIL WORKS—and allotments are accordingly transferred to the latter head and shown thereunder in the revised estimate. Thus of the allotment under EDUCATION a sum of 11·99 lakhs was transferred to CIVIL WORKS. There was, however, an actual lapse of 3·97 lakhs under EDUCATION. This was mainly owing to the fact that we were advised that it would be inexpedient to disburse to local bodies in the current year the grants provided for the equipment of elementary schools since these bodies had already lying with them large unspent balances of previous grants.

The budget provision under MEDICAL included a lump sum of 16·50 lakhs for urban sanitation and medical relief, inserted at the last moment by the Government of India. This money will be utilized largely for giving grants-in-aid of water-supply and drainage schemes and hospitals, and although there is no lack of such schemes it is not possible to carry them into execution at short notice. There was, therefore, a lapse of about 13¾ lakhs on this grant.

Another lapse which is more apparent than real is that of the 6 lakhs provisionally entered for the Madras Port Trust to prevent the stoppage of work in case there was any delay in obtaining the loan of 50 lakhs for completing the scheme of harbour improvement. I explained last April that this grant would not be required though it was then too late to alter the budget.

Turning now to excess expenditure, the only item of importance is the provision made under the different heads for compensation for dearness of provisions, which is likely to be rather more than 4 lakhs over our original estimate as prices have ruled high throughout the year. It is this which accounts for much of the excess under the head of POLICE. Another large item in the excess under that head is the cost of establishing settlements for criminal tribes. We now have settlements at Sitanagaram and Guntûr in the Guntûr district, at Bommanigedda in Chittoor, Kammapuram in South Arcot and in Madras City: all these are under the control of the Salvation Army. Under other agencies there are settlements at Siddhapuram in Kurnool and at Kavali and Kalichedu in the Nellore district. Most of the expenditure is of a non-recurring character. I anticipate much good from these efforts at reclamation and it is hoped that more settlements will be established during the coming financial year. I believe they can be justified even on financial grounds, for apart from the money gain to the community by the reduction of crimes against property we have the undoubted fact that it is much cheaper to keep a criminal in a settlement than in a jail, while if the reclamation of the children meets with any success we may reasonably hope for an appreciable reduction in the next generation of those who will need to be maintained in either the one institution or the other.

The excess of 3·28 lakhs under COURTS OF LAW includes ·93 lakh on account of grain compensation allowance. Another principal cause of excess was the expenditure on account of additional temporary sub-courts and district munsifs' courts, the need of which was not foreseen when the budget was prepared. In the excess of 1·04 lakhs under JAILS, the largest item is ·60 lakh on account of dietary charges due in part to the wider use of rice diet which was sanctioned after the budget had been prepared.

An item regarding which there is nothing usually to say, namely, "SUPERANNUATION ALLOWANCES AND PENSIONS," shows the comparatively large increase of 3·58 lakhs over the budget estimate. This is due to our having been allowed a wider discretion by the Government of India in the matter of sanctioning the commutation of pensions. The higher scale of expenditure will probably continue for a number of years, but the total must eventually fall to a figure which corresponds to what would be the actual annual value of the pensions if no commutation had been effected.

The excess of 2·86 lakhs under MINOR WORKS AND NAVIGATION is due in part to expenditure for repairing the damage caused by the floods in the South Arcot district and in part to the department being able to spend larger sums owing to the favourable character of the season for work of this nature.

CIVIL WORKS—PUBLIC WORKS DEPARTMENT.—The net increase under this head is 1·27 lakhs, but the real increase is larger for the budget estimate included a lump grant of 4 lakhs entered by the Government of India for expenditure from the discretionary grant of 12 lakhs which was given us at the end of last year. Of this

sum we gave the Madras Corporation one lakh for its anti-malarial operations; we have allotted '44 lakh for improving the General Hospital equipment, various objects in the departments of Agriculture and Industries absorbed '33 lakh; 1·25 lakhs were given to local bodies as an additional grant for roads and bridges; and the balance was devoted to a variety of minor objects. Only a small proportion of the 4 lakhs was left under this head, the true excess under which is therefore nearly 5 lakhs. This is accounted for by a larger expenditure under works and establishment, including an additional 2·40 lakhs for municipal works executed by the Public Works department. Part of the excess under establishment is due to the Secretary of State having sanctioned in the course of the year an important reorganization of the upper subordinate and drawing staff at an extra cost under permanent establishment of 2·29 lakhs *per annum*, against which, however, must be set off a considerable saving under temporary establishment. The main features of this scheme are—

(1) the transfer to permanent establishment of a large number of upper subordinates who have been employed on a temporary basis for general duties to supplement the permanent establishment;

(2) the improvement in the pay and prospects of upper subordinates by a redistribution and regrading of officers within the various classes, and by increasing the number of Sub-Engineers so that all sub-divisions and charges equivalent thereto may be placed in charge of either an Assistant Engineer or a Sub-Engineer; and

(3) the assimilation of the pay and prospects of the drawing staff to those of the executive subordinates by absorbing them into the upper and lower subordinate establishments.

I come finally to the head which shows the largest increase over the budget estimate, namely, CIVIL WORKS—CIVIL. The expenditure under this head consists almost entirely of grants to local bodies in aid of the cost of works which are not carried out through the agency of the Public Works department. Under this head was included the grant of 6 lakhs to the Madras Port Trust to which I have referred above. On the resumption of that grant, we increased by 5 lakhs the grants to local bodies for roads and bridges, but a portion of this was met from the discretionary grant of 4 lakhs to which I have referred above. We have also transferred about 11·20 lakhs from Education to this head to provide for additional grants to local bodies for the construction of school buildings, mainly elementary. Taking into account some inconsiderable lapses under various sub-heads, the net result is a total excess expenditure of 9·97 lakhs.

Budget Estimate, 1914–1915.

7. We expect to open the year 1914–1915 with a credit balance of 172·20 lakhs and we estimate that our total receipts in that year will amount to 773·83 lakhs. Our total assets will thus be 946·03 lakhs and out of this sum we propose to spend 833·75 lakhs, leaving us at the end of the year with a balance of 112·28 lakhs. It will be seen that our proposed expenditure is a good deal more than our estimated receipts: the deficit of nearly 60 lakhs will be met from balances.

Receipts.

8. The revised estimate of receipts for the current year is 760·67 lakhs and our estimate for 1914–1915 is 13·16 lakhs in excess of this. The true excess is really greater, for the receipts for the current year include a net non-recurring grant from Imperial to Provincial of 10·86 lakhs and there are no grants of this character in the coming year. If this item be omitted, the receipts of 1914–1915 are 24·02 lakhs better than those we expect to realize in 1913–1914. In preparing the budget we have again assumed that the rainfall of the year will be normal. Under LAND REVENUE, therefore, we have provided for the ordinary average growth and also for the collection of the postponed revenue of the current year. Including the portion of Land Revenue due to irrigation, our half-share is estimated at 350·33 lakhs, *i.e.*, 5·86 lakhs in excess of the revised estimate.

STAMPS have not given us quite so much in the current year as we hoped, but there is every reason to anticipate recovery in the coming year and I have, therefore, allowed for an increase of six lakhs. The total expected under this head is 146·30 of which Provincial obtains one-half.

Under EXCISE I have again budgeted for a large increase. In the last three years the Provincial share of this head has shown a progressive increase of 11·15 lakhs,

15·61 lakhs and 17·32 lakhs and I feel that I am not extravagant in anticipating an advance of 12·25 lakhs in the coming year, provided the season proves a normal one.

Our revised estimate of the receipts from ASSESSED TAXES, i.e., Income-tax, shows an advance of nearly a lakh over the figure for 1912–1913, which in its turn was more than one lakh in excess of the realizations of the previous year. In the budget I have allowed for an increase of a little more than half a lakh.

Under FOREST we anticipate that our revenue will be 1·30 lakhs less than the revised estimate. Our forest administration is in a transition stage in two respects. In the first place we are changing from departmental working to working through contractors; and in the second place we expect to abandon a number of petty reserves in pursuance of the recommendations of Mr. Horne's committee. Both these measures will result in a reduction of gross revenue, but there will be some corresponding reduction of gross expenditure also. On the other hand we are still developing our forest estate and the expenditure next year is expected to be 1·62 lakhs above the revised estimate. The net financial position, therefore, will be nearly three lakhs worse. A good deal of the expenditure, however, is of the nature of invested capital, being the cost of roads, buildings and other measures of development.

Under REGISTRATION I anticipate an increase of ·80 lakh which is moderate when compared with the results of the previous three years.

There is no other head which requires special remark, but I must explain the changes that have taken place in the adjustments between Imperial and Provincial. In the revised estimate the recurring assignments from Imperial to Provincial amount to 36·74 lakhs. In the budget estimate this has risen to 41·24 lakhs. The increase of 4·50 lakhs is made up of the following items:—

(1) The assignment to meet expenditure thrown on Provincial funds by the abolition of the Proprietary Estates Village Service Fund is increased by 1·31 lakhs, the total in the budget estimate being 11·44 lakhs.

(2) The assignment for improvement of sanitary services is increased from ·19 lakh to ·35 lakh as we anticipate that both the additional Deputy Sanitary Commissioners will be employed in the coming year.

(3) The Government of India have given us an assignment of ·50 lakh in compensation for the remission of the annual contribution of that amount hitherto paid to Provincial revenues by the Madras Corporation

(4) A recurring assignment of 1·25 lakhs is given for education.

(5) A recurring assignment of 1·20 lakhs is made for the remission of certain charges which are now recovered from local bodies.

(6) There are two other small items resulting in a net gain of ·08 lakh.

On the other side we have recurring assignments from Provincial to Imperial of 19·32 lakhs; this figure remains unchanged. On these recurring assignments, therefore, as already explained, the budget shows a net increased receipt of 4·50 lakhs. In the revised estimate is included a net non-recurring assignment from Imperial to Provincial of 10·86 lakhs: there are no non-recurring assignments in the budget estimate. The result is that under ADJUSTMENTS we get 6·36 lakhs less than in the present year.

9. I give below in a concise form a summary of our proposals:—

Heads of Revenue.	Budget estimate, 1914–1915.	Increase (+) or decrease (−) over revised estimate for 1913–1914.
	LAKHS.	LAKHS.
LAND REVENUE INCLUDING IRRIGATION	350·33	+ 5·86
STAMPS	78·15	+ 3·00
EXCISE	195·50	+ 12·25
ASSESSED TAXES	18·90	+ ·55
FOREST	41·50	— 1·30
REGISTRATION	24·30	+ ·80
OTHER HEADS	48·23	— 1·64
TOTAL	751·91	+ 10·52
ADJUSTMENTS FROM IMPERIAL TO PROVINCIAL	21·92	— 6·36
TOTAL RECEIPTS	773·83	+ 13·16

Expenditure.

10. We have budgeted for a total expenditure of 833·75 lakhs, which is 59·92 lakhs in excess of our revenue. This deficit is met as to 22·36 lakhs from our own Provincial balance proper, while the remainder comes from the balance of the non-recurring grants made by the Imperial Government for specific objects of expenditure. These Imperial grants amount altogether to 178·82 lakhs, and we estimate that at the end of the current year 1913–1914 the unexpended balance will be 78·35 lakhs. I show below the amount at credit under each head of expenditure, the sum which we propose to spend in 1914–1915 and the balance remaining at the end of that year :—

Object of grant.	Balance on 31st March 1914.	Expenditure in 1914–1915.	Balance on 31st March 1916.
Education	32·80	16·31	16·49
Urban sanitation	27·00	11·50	15·50
Buildings required under the Meyer scheme.	8·10	4·37	3·73
Sugarcane experimental station	1·50	·43	1·07
Medical relief	·95	·95	..
Discretionary grant	8·00	4·00	4·00
Total ..	78·35	37·56	40·79

Our total balance at the end of 1914–1915 will be 112·28 lakhs, but no less than 40·79 lakhs of this consists of the balances of these Imperial grants, and with the exception of 4 lakhs the whole is ear-marked for specific objects. Our Provincial balance proper therefore on the 31st March 1915 will be 71·49 lakhs. Deducting from this the minimum obligatory balance of 20 lakhs, we arrive at 51·49 lakhs as our free Provincial balance proper. As stated above, we propose to spend 22·36 lakhs from the Provincial balance and it is clear that, since our Provincial balance at the end of 1914–1915 will be only a little over 50 lakhs, we cannot continue long with this rate of expenditure. It behoves us therefore to scrutinize closely all proposals for recurring expenditure, and this is the more necessary as we shall shortly have to meet heavy recurring charges for the increase of Judicial establishments and the improvement of the salaries of the lower-paid public servants. On the other hand, our net revenue shows a fairly satisfactory rate of growth, and a policy of excessive caution, resulting in further accumulation of balances, is neither necessary nor expedient.

11. I do not think Honourable Members will find much cause for alarm in the growth of expenditure shown by the budget estimate. The total increase is 16·69 lakhs. The largest individual item is an advance of 25·37 lakhs under CIVIL WORKS—PUBLIC WORKS DEPARTMENT. The objects on which that allotment will be spent are all excellent and desirable ; but if financial misfortune were to overtake us, we could make a heavy reduction under this head without administrative disaster. I fancy indeed that our Public Works officers would be glad to see a lower level of expenditure than that indicated by the provision of 96·27 lakhs, which constitutes a record for this Presidency. The total value of the work to be done by the department next year is no less than 120 lakhs, but 23·68 lakhs of this will be met from funds provided by local bodies. Of the money provided in the budget 17·50 lakhs are for water-supply and drainage schemes, the details of which will be found in the Chief Secretary's memorandum. This is a very much larger amount than has ever been spent before from Provincial funds, the highest previous outlay in any one year on such works being less than seven lakhs. Then we have 13·52 lakhs for Police buildings. Every Police officer of and below the rank of Sub-Inspector is entitled to free quarters ; but I am sorry to say that the majority are still unprovided. Then we have 4·37 lakhs for new buildings required by the Meyer scheme. The total estimated cost of these buildings is about 42 lakhs, and the Government of India have given us a grant-in-aid of 25 lakhs. At Madras we are building a new Stationery office in Georgetown and a new hospital at Royapuram, while the new works include the Engineering College, a court-house for the Presidency Magistrates, and a building for the photographic printing done by the Survey office.

Under LAND REVENUE there is a comparatively small increase of 2·24 lakhs, nearly the whole of which is on account of village establishments. In respect of the increased cost on account of the village establishments in proprietary estates we get also an increase in the assignment received from the Imperial Government. The increase of 1·62 lakhs under FOREST has already been explained. Under COURTS OF LAW we expect an increase of one lakh on account of the appointment of two more temporary judges of the High Court which has been recommended to the Government of India. Notwithstanding the additions already made to the strength of the bench, the arrears on all but the Original Side are higher than ever owing to the great increase in institutions. Under POLICE there is an anticipated increase of 2·52 lakhs. The practice is to make complete provision in the budget for the full sanctioned strength and then to make a lump deduction on account of probable savings. We have made a smaller deduction for savings and that accounts for practically the whole difference.

Under MINOR WORKS AND NAVIGATION we have provided 6·63 lakhs for expenditure under the Tank Restoration Scheme. In 1909–1910 the expenditure on this account was 4½ lakhs and it remained under 5 lakhs in each of the next two years. In 1912–1913 we increased it to 5½ lakhs and in the budget for the current year we provided 5·92 lakhs. I am glad to say, however, that our revised estimate of expenditure is 6·17 lakhs and we hope to see a further advance of half a lakh in the coming year.

I have left for separate treatment two important items, viz., EDUCATION and CIVIL WORKS—CIVIL.

Education.

12. If we regard only the expenditure shown under the head 22. EDUCATION, the budget figure shows a slight decrease, the total being 79·42 lakhs against the revised estimate of 81·67 lakhs—a falling off of two and a quarter lakhs. But if we include expenditure on education as a whole from all public sources, *i.e.*, Imperial, Provincial, Local and Municipal funds, there will be an increase, though only a small one, next year. The following statement shows the total expenditure in recent years. It does not include expenditure on educational buildings by local boards and municipalities from their own funds—

Year.	Imperial funds.	Provincial funds	Local funds.	Municipal funds	Total
1908–1909	..	39·54	11·28	4·20	55 02
1909–1910	..	39·52	11·30	4·38	55·20
1910–1911	..	42·19	11·59	4 47	58·65
1911–1912	3 05	45·81	10·83	4 27	63·96
1912–1913	19·77	54·08	11·84	4·53	90·02
1913–1914 (Revised Estimate) ..	35·35	64·83	14·06	4·87	118 51
1914–1915 (Budget Estimate) ..	34 36	65·26	15·15	5·30	120 07

I now give a similar statement for expenditure on elementary education only. This also excludes expenditure on educational buildings by local boards and municipalities from their own funds—

Year.	Imperial revenues.	Provincial revenues.	Local funds	Municipal funds	Total.
1908–1909	..	24 84	8·78	2·44	35 56
1909–1910	..	25·12	8 80	2·74	36 66
1910–1911	..	26·03	9 24	2·83	38 10
1911–1912	1 25	27 69	8 11	2·60	39 65
1912–1913	10·05	33 72	8·72	2·66	57·15
1913–1914 (Revised Estimate) ..	28·59	39·23	10 86	2·97	76·65
1914–1915 (Budget Estimate) ..	22·24	37·07	11·52	3 15	73·98

13. Comparing 1908–1909 with 1914–1915 we find that the total expenditure has increased by 65 lakhs or 118 per cent. The expenditure on elementary education has advanced by 38½ lakhs or 108 per cent., while the expenditure on other branches of education has gone up by 26½ lakhs or 137 per cent. This rapid growth of expenditure dates from the year 1911–1912, when we first began to enjoy the bounty of the Government of India. That Government have given non-recurring grants aggregating 64·07 lakhs and recurring grants amounting to 16·80 lakhs. With effect from 1914–1915 there will be a further recurring grant of 1·25 lakhs which is now entered in lump in the budget estimate for the coming year. The details of these Imperial grants I will not trouble you with as they are fully set out in the more detailed memoranda by the Chief Secretary which follow this. Of the total recurring Imperial grant of 16·80 lakhs, the amount intended for the extension and improvement of elementary education and girls' education is approximately 11 lakhs. In my memorandum of last year, I alluded to our policy in regard to the expansion of elementary education and girls' education. As I explained therein, the goal before us is the extension of elementary education to the entire population of school age, but the attainment of this ideal is almost entirely dependent on the funds to be assigned from Imperial resources. The policy being pursued, as I said last year, is to secure the improvement of existing schools as well as to open new schools in both urban and rural areas, working through the agencies of the local bodies concerned. But our concern for educational development is not confined to elementary schools. In the past few years we have sanctioned various schemes for the strengthening of the inspecting agency, of the staff in Arts, Law and Engineering Colleges and of the Training Schools for Masters and Mistresses, while liberal grants-in-aid have been given for University, Collegiate and Secondary education.

14. There is one item in the figures which I have given above that requires explanation. We have, as Honourable Members are aware, undertaken to make from Provincial revenues a progressive recurring grant of two lakhs per annum. It will be seen, however, that the budget estimate shows an advance of only ·93 lakh in the expenditure from Provincial funds. We have not, however, failed in our undertaking as this figure seems to suggest. The revised estimate figure of 84·33 lakhs includes non-recurring grants for various purposes of 5·17 lakhs, whereas the budget has only 1·47 lakhs for that class of expenditure. Excluding these special charges and the expenditure relating to buildings and the department of Industries, the ordinary recurring expenditure on education from Provincial funds as entered in the revised estimate is 51·82 lakhs, while in the budget estimate the amount is 55·18 lakhs. So far then from having failed to fulfil our undertaking to make an increased provision of two lakhs a year, we have actually made for next year an increased provision of 3·36 lakhs. That will not go very far to meet the vast expenditure still required for education, but it is as fast as we can reasonably undertake to go with our present resources.

Civil Works—Civil.

15. Under 45. CIVIL WORKS—CIVIL, the figures for the coming year are put at 11·68 lakhs less than in the current year, but that is because the revised estimate for this year contains a special item of 12·50 lakhs, being the second moiety of the grant of the Government of India to the Madras Corporation for water-supply and drainage which is merely passed through our accounts as a matter of form. Excluding this item, the grants amount to slightly more than in the current year. We have varied the distribution to suit the needs of local bodies. For educational buildings we have provided as much as we think local bodies will be able to digest, having regard to the very liberal grants made in the current year. We have on the other hand provided more for roads and bridges. The damage by floods in the South Arcot and Ganjam districts has called for a special grant of one lakh to the two district boards. In the absence of any Imperial grant to the Madras Corporation in the coming year, we have given that body a grant of 5 lakhs towards the cost of its water-supply and drainage schemes.

16. This head does not, however, include all grants to local bodies and it will be convenient if I bring them together in order to shew the amount of aid which those bodies have received from Imperial and Provincial funds in recent years. I have therefore had the following table prepared, but I must explain that it does not include the grants to the Madras Corporation and the Madras Port Trust, nor does it take into account the contributions formerly paid to Provincial by local bodies which have now been remitted.

Grants to Local Bodies.

Year	Education including grants for buildings.	Water-supply and drainage schemes.	Minor irrigation.	Hospitals and other medical buildings.	Roads and bridges.	Miscellaneous and for general purposes	Total.
1908–1909	2·45	5·07	2·26	·55	13·80	2·40	27·53
1909–1910	2·45	3·82	4·95	34	14·23	3·22	29·01
1910–1911	2·16	1·25	7·21	80	14·70	3·88	29·52
1911–1912	4·41	3·94	11·64	8·29	10·33	4·42	47·03
1912–1913	14·90	6·60	30·64	2·12	21·61	4·05	79·92
1913–1914 (Revised) ..	30·46	6·10	23·27	9·83	30·61	5·05	105·38
1914–1915 (Budget) ..	24·28	17·50	25·00	10·00	31·64	5·84	114·26

It will be seen that the financial assistance afforded to local boards and municipalities has grown enormously in the last seven years. The grants paid during the quinquennium ending with 1912–1913 amounted to 213·01 lakhs, but these have not been fully utilised by the local bodies, the unspent balance at the end of the year 1912–1913 amounting to 43·83 lakhs. What the balance will be at the end of the current year I am unable to say.

Taking the budget figure of 114·26 lakhs for 1914–1915, which may possibly be increased slightly from the recurring grant of 1·25 lakhs for education made by the Government of India with effect from next year, the recurring portion of these grants amounts to 42·88 lakhs, including 12·80 lakhs given by the Government of India. The bulk of the grants is of course non-recurring.

17. In my budget speech last year I said that the Government would consider whether they could not make a permanent distribution of a portion of the recurring grants, so that, instead of not knowing each year what they are going to receive, the boards would have an assured addition to their income. There is, as Honourable Members are aware, a recurring grant, known as the 14-lakh grant, the amount of which is fixed at one-fourth of the income from the land-cess. This has hitherto been distributed annually, and though the grant to each district board roughly approximates to one-fourth of its income from land-cess there has not been a strict adherence to that proportion. We propose in future to give every district board exactly one-fourth of what it receives from land-cess levied at the rate of one anna in the rupee on the land assessment or rents. District boards will thus have an assured addition to their income, the amount of which they can foretell as accurately as they can estimate their income from land-cess. There are three district boards which levy the land-cess at a rate in excess of one anna in the rupee, viz., the Nilgiris, Malabar and South Canara. The Nilgiris District Board already receives special subventions from Provincial funds and we do not propose to make any further increase in that case. To Malabar and South Canara, however, we intend to give an additional grant equal in each case to the amount which those boards realize on that portion of the cess which is in excess of the one-anna rate. We do this on the ground that it is desirable to give special encouragement to local boards which show an earnest desire for the improvement of those branches of administration which are entrusted to them by imposing additional taxation upon themselves. That is the sound principle which underlies the system of grants-in-aid. It may be objected that other local boards are unable in the present state of the law to raise their rate of taxation. I am sure however that, if local boards desire it, the Government will be prepared to give every

facility for the amendment of the Act and they will then be able to obtain this increased rate of grant from Provincial revenues. I must add that this special grant has not yet been made permanent, but I hope it will be possible to give it a permanent character before long.

That portion of the grants for education which is given to meet recurring expenditure is virtually permanent in character and we propose to examine the education grants in detail with the object of determining in each case how much can be permanently assigned. That is as far as we can go at present in the direction of making permanent additions to the revenues of local bodies. In the first place it must be remembered that a good deal of these grants come not from Revenue but from balances; and in the second place, the grants for such matters as sanitary improvements would be utilised to less advantage if they were spread thinly over the whole Presidency instead of being concentrated on a number of definite schemes which cannot be carried out without provincial assistance.

Total Revenue raised in Madras.

18. The estimates that are presented to this Council show only the divided and Provincial heads of Revenue and Expenditure, but I have often been asked for information regarding the total revenue raised in the Madras Presidency. Taking the budget figure for 1913–1914 the total under all heads of which the figures are distributed by provinces is 1,585·18 lakhs of which the Provincial share is 740·37 lakhs. It will thus be seen that we pay into the Imperial treasury 844·76 lakhs. From this sum, however, we should deduct the Imperial expenditure in Madras connected with its collection, namely, 101·14 lakhs; so our net remittance to the Central Government amounts to 743·62 lakhs. This does not include our contribution under the heads of post office, telegraphs and railways as receipts under those heads are not distributed by provinces. The Government of India, it must be remembered, meet all the charges in England, and their budget without the Provincial contributions would show a heavy deficit. It is towards that deficit that we contribute 743·62 lakhs or 26 per cent. of the total.

I have stated above that the total revenue of the Madras Presidency was 1,585 lakhs. To this, however, should be added 137 lakhs raised by the local boards and municipalities, including the Corporation of Madras. The grand total, therefore, is 1,722 lakhs or a little over Rs. 4 per head.

Recommendations of the Finance Committee.

19. It is customary to append a list of the accepted recommendations of the Finance Committee which deals with the budget for the ensuing year. I accordingly do so and at the same time take this opportunity of tendering to the members of that body my thanks for their advice and suggestions.

Service head.	Nature of the item	Amount
(1) 11. FOREST	Road train for the South Coimbatore Forest Division (·27) and strengthening the culverts between Pollachi and foot of Mount Stuart Ghat for the road train (·15).	·42
(2) 19-A. COURTS OF LAW —CIVIL AND SESSIONS COURTS.	Purchase of books for Law Courts	·20
(3) 22-C. EDUCATION—GOVERNMENT COLLEGES	Apparatus for Physics classes in the Kumbakónam College.	·17
(4) 22-D. EDUCATION—GOVERNMENT COLLEGES—PROFESSIONAL.	Opening a second Teachers' College in the Northern Circars (eventual recurring cost is ·80 per annum).	·30
(5) 22-E. GOVERNMENT SCHOOLS —GENERAL.	Opening College classes attached to one of the High Schools in the Ceded Districts (eventual recurring cost is ·15 per annum).	·10
(6) 22-G. GRANTS-IN-AID ..	Increased grant for furniture, apparatus, etc., in schools.	1·00

Service head	Nature of the item	Amount.
(7) 22-I. MISCELLANEOUS ..	For the compilation of a Malayalam Dictionary.	·10
(8) Do. ..	To the Telugu Academy for the compilation of a Telugu Dictionary.	·20
	Total, 22 EDUCATION ..	1·87
(9) 24-B MEDICAL—HOSPITALS AND DISPENSARIES.	Grants to Hospitals for women and children ..	·89
(10) 24-C MEDICAL—SANITATION AND VACCINATION	Grant to the Madras Corporation for anti-malarial measures.	3·00
(11) Do.	Grant to the Koraput District Board for anti-malarial measures	·20
(12) 24-E MEDICAL—MEDICAL SCHOOLS AND COLLEGES.	Books and periodicals for the Medical College library (recurring 04 lakh).	·20
	Total, 24. MEDICAL ..	4·29
(13) 26 SCIENTIFIC, ETC., DEPARTMENTS—PUBLIC EXHIBITIONS AND FAIRS.	Madras Industrial Exhibition, 1914	·10
	..	..
(14) 33-D MISCELLANEOUS ..	Contributions in aid of municipal balances ..	·50
(15) 45. CIVIL WORKS—CIVIL ..	Works in the Ganjam Agency	·10
(16) Do. ..	Grant to the Koraput and Vizagapatam District Boards for roads	1·15
(17) Do. ..	Grant to the Polavaram Taluk Board for roads and bridges.	·80
(18) Do ..	Grant to the United Free Church Mission hospital, Tandiarpet	·20
(19) Do. ..	Grants to local bodies for the construction of medical buildings.	10·00
(20) Do. ..	Grants to local bodies for minor sanitary works.	25·00
(21) Do. ..	Grants to local bodies for elementary school buildings	8·00
(22) Do ..	Grant to Madras Corporation for water-supply and drainage works.	5·00
(23) Do ..	Grants to local boards for bridges and causeways.	9·00
(24) Do ..	Grants to local boards for roads	8·00
(25) Do. ..	Grants to the District Boards of South Arcot and Ganjam for repairs to roads damaged by floods.	1·00
(26) Do ..	Grants to the District Boards of Malabar and South Canara in aid of their resources.	1·75
	Total, 45. CIVIL WORKS—CIVIL ..	67·09
	Works in charge of Civil Officers acting as Public Works disbursers.	
(27) 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT.	Works in the Vizagapatam Agency	·34
(28) Do	Pumping department (sugarcane boiling experiments with steam-heated pans ·06, oil-crushing experiments with Anderson's screw-press, 15).	·21
	Grants for Municipal Works.	
(29) Do.	Municipal water-supply and drainage schemes..	7·70
	Public Works Department proper.	
(30) Do.	Miscellaneous new works (buildings) ..	1·84
(31) Do	For moving the General Hospital to the Spur Tank site.	2·00
(32) Do.	For the Presidency Training School for Mistresses, Egmore.	·50

Service head.	Nature of the item.	Amount.
(33) CIVIL WORKS—PUBLIC WORKS DEPARTMENT	Play ground for Educational institutions in the Madras City and in the mofussil.	6·00
	Total, 45. CIVIL WORKS—P.W.D. ..	18 59
	Grand Total ..	93 08

20. Fuller details of facts and figures will be found in the memoranda prepared by the Chief Secretary which follow this review.

11th March 1914. H. A. STUART.

PART III.

Detailed Memoranda by the Chief Secretary explanatory of the figures under each Major Revenue head and under each Major Expenditure head of account.

Introductory.

The conditions of Provincial finance are determined by the terms of an administrative arrangement subsisting between the Government of India and the Local Government known as the Provincial Settlement under which the revenue and expenditure of the province as classified in the public accounts are divided between the two Governments.

With effect from the 1st April 1911 a very important change was made in the Provincial Settlement, the quasi-permanent settlement being made permanent subject to the following conditions:—

(1) it shall not be subject to revision in the future, except by way of commuting fixed assignments into growing revenue;

(2) in case of serious famine the question of assistance from Imperial revenues will be duly considered by the Government of India;

(3) in special cases where the Local Government are unable to meet their requirements from their current revenues or by drawing on their balances, they should take the necessary amount as a short interest-bearing loan from the Government of India repayable in suitable instalments; and

(4) the Government of India reserve the right to call for assistance from Provincial revenues in case of serious embarrassment in their own finances.

At the same time Forest revenue and expenditure, which had formerly been divided, were made wholly Provincial.

2. The following statement shows the several heads of revenue and expenditure which are divided between Imperial and Provincial:—

Revenue.			Expenditure.		
Major heads.	Imperial share.	Provincial share.	Major head.	Imperial share.	Provincial share.
1	2	3	4	5	6
I. LAND REVENUE ..	One-half	One-half	1. REFUNDS AND DRAWBACKS.	The share in the minor heads under this major head follows that of the corresponding major heads of receipts.	
IV. STAMPS	One-half	One-half	2. ASSIGNMENTS AND COMPENSATIONS.		
V. EXCISE	One-half	One-half	6. STAMPS	One-half	One-half.
VIII. ASSESSED TAXES	One-half	One-half	7. EXCISE	One-half	One-half.
			10. ASSESSED TAXES ..	One-half	One-half.
XIX. MAJOR IRRIGATION WORKS	One-half	One-half	42. MAJOR IRRIGATION WORKS.	One half	One-half.

The remaining heads dealt with in this statement are wholly Provincial.

Reference to page in the Civil Budget Estimate.

I. & 3. Land Revenue.

Revenue.

6-7

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Ordinary revenue	656·09	665·28	683·82	692·70	684·75	696·61
Sale of Government estates ..	·08	..	..	..	..	..
Sale-proceeds of waste lands and redemption of land-tax	1·81	1·86	1·54	1·00	1·51	1·50
Miscellaneous	3·24	3·12	2·98	3·00	2·68	2·53
Total shared ..	661·22	670·20	688·14	696·70	688·94	700·64
Deduct—Portion of Land Revenue due to Irrigation	— 98·46	— 104·87	— 107·20	— 103·83	— 105·17	— 105·85
Net total shared ..	562·76	565·33	580·94	592·87	583·77	594·79
Provincial share ..	281·38	282·66	290·47	296·43	291·88	297·40
Adjustments	+ 14·34	+ 28·66	+ 101·35	+ 19·49	+ 28·28	+ 21·92
Total ..	295·72	311·32	391·82	315·92	320·16	319·32

Expenditure.

61-63

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Charges of District Administration.	50·14	150 61	52·42	54·00	55·97	55 00
Survey and Settlement	13·67	13·36	13·20	13 14	13 43	13·89
Land Records	24·01	24·71	28·38	29·01	28·70	29·45
Inam Commissioner	·97	·80	·29	·24	·20	·21
Allowances to District and Village officers.	38 71	39 81	47 80	50 12	48·48	50·47
Total ..	127 50	129·38	142·09	146·51	146 78	149 02

6-7

Revenue.

3. *Ordinary Revenue.*—The figures from 1912–1913 onwards include a new item formerly credited to the separate Proprietary Estates Village Service funds, viz., quit-rents on Village Service inams, due to the abolition of the Proprietary Estates Village Service cess as from the 1st April 1912. In pursuance of the policy which led to the abolition of the Ryotwari Village Service cess in 1906–1907, it had long been decided to abolish the Proprietary Estates Village Service cess also. The carrying out of this intention had, however, to be postponed until the Government of India found their finances to be in a position to admit of the necessary compensation being given to Provincial revenues on account of the additional expenditure thrown on this Government by the taking over of the charges borne by the various Proprietary Estates Village Service funds. The proceeds from quit-rents on Village Service inams in Proprietary Estates which were formerly credited to the Proprietary Estates Village Service funds are, as a result of the abolition of the funds, treated since 1912–1913 as an item of Land Revenue.

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4. The budget estimate for the current year was framed on the basis of normal conditions in respect of rainfall. The decrease in the revised estimate as compared with the budget estimate for the current year is caused mainly by larger season remissions due to the unequal distribution of the monsoon, the rainfall having caused disastrous floods in some tracts and being in defect in some others. It is also partly due to the fact that no sales of waste lands under the Periyar are expected to be held in the current year. The budget for 1914–1915 provides for the growth of

revenue expected under this head in the coming year, including the increase due to the introduction of resettlement rates in the North Arcot district and the Chittoor and Chandragiri taluks of the Chittoor district and the collection of revenue postponed in the current year.

237-238 5. *Adjustments*.—All adjustments between Imperial and Provincial funds are effected by an addition to, or a deduction from, the Provincial share of land revenue. The details of these adjustments for the current and coming years are shown in the following statement :—

	Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
IMPERIAL TO PROVINCIAL.			
A.—Recurring.			
237 (1) Assignment in connection with the Famine-relief scheme	2·50	2·50	2·50
(2) Contribution towards the cost of the appointment of a Scientific Officer to assist the planting industries in Southern India by the Administration of Coorg	·01	·01	·01
(3) Assignment for recurring charges in connection with the constitution of additional district and other charges	·75	·75	·75
(4) Recurring assignment to meet the expenditure thrown on Provincial funds by the abolition of the Proprietary Estates Village Service funds	10·60	10·13	11·44
(5) Assignment on account of stipends to Mahamahopadhyaya and Shams-al-ulama title-holders	·02	·02	·02
(6) Assignment for improvement of sanitary services	·35	·19	·35
(7) Recurring assignment for expenditure on sanitation	6·00	6·00	6·00
(8) Recurring assignment for development of the Madras University	·65	·65	·65
(9) Recurring assignment for improvement of education in Aided English Secondary schools	·80	·80	·80
(10) Recurring assignment for the extension of education among the poorer classes of the Domiciled Community in the City of Madras ..	·30	·30	·30
(11) Recurring assignment for expenditure on education	15·05	15·05	15·05
(12) Recurring assignment towards the expenditure in connection with the audit of the Hyderabad and Secunderabad local funds ..	..	·06	·03
(13) Recurring assignment on account of the transfer of Angur, Alibag and Chorla taluks from the Central Provinces to the Madras Presidency	..	·24	·24
(14) Recurring assignment for grant to Lawrence Memorial School, Ootacamund	..	·04	·04
(15) Recurring assignment for meeting from Provincial funds the cost of maintenance of Government cemeteries not attached to Government churches	..	..	·11
(16) Recurring assignment in compensation for the remission of the annual contribution of ·50 paid by the Madras Corporation to Provincial revenues	..	..	·50
(17) Further recurring assignment for education ..	..	..	1·25
(18) Recurring assignment for remission of certain recoveries now made from local bodies ..	..	..	1·20
Total ..	37·03	36·74	41·24

	Reference to page in the Civil Budget Estimates.	Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
IMPERIAL TO PROVINCIAL—*cont.*				
B.—Non-recurring.				
(19) Contribution for Archæological works ..		..	·08	..
(20) Non-recurring assignment for expenditure on agriculture and allied objects		·50	·50	.
(21) Non-recurring assignment for expenditure on medical relief and allied objects ..		1·50	1·50	.
(22) Non-recurring assignment in compensation for interest charges debited to Provincial funds to the end of 1912-1913 on certain minor irrigation works transferred to the class of major works in 1908-1909		..	2·50	..
(23) Further non-recurring assignment towards the cost of buildings required in connection with the redistribution of district, sub-divisional and other charges.		..	6·50	..
Total ..		2·00	11·08	..
TOTAL, IMPERIAL TO PROVINCIAL ..		39·03	47·82	41·24
PROVINCIAL TO IMPERIAL.				
A.—Recurring.				
(24) Fixed assignment under the Provincial Settlement		18·09	18·09	18·09
(25) Assignment on account of the reduction from 18 to 8 of the percentage charged against Provincial revenues on the value of imported stationery stores		·20	·20	·29
(26) Assignment on account of the imperialization of the Public Works Department Account staff		·94	·93	·94
Total ..		19·32	19·32	19·32
B.—Non-recurring.				
(27) Assignment towards the extension and improvement of the Lawrence Asylum buildings at Ootacamund		·22	·24	..
TOTAL, PROVINCIAL TO IMPERIAL ..		19·54	19·54	19·32
Net addition to Provincial ..		19·49	28·28	21·92

6. *Item* (1).—The figures under this item relate to the scheme described in paragraph 203 for the apportionment of famine expenditure between Imperial and Provincial funds. 197

7. *Item* (3).—The total extra recurring expenditure made good from Imperial to Provincial funds in connection with the entire scheme for the constitution of additional district, sub-divisional and other charges amounted to 7·85. Allowing for 7·10 which has merged in the fixed assignment of 18·09 in item (24), the balance of ·75 has been provided for against item (3). 237

8. *Item* (4).—In consequence of the abolition of the Proprietary Estates Village Service funds as from 1st April 1912 referred to in paragraph 3, the charges on account of the village establishments hitherto paid by those funds are now borne by Provincial revenues. The net initial cost of the village establishments after deducting the Provincial share of the quit-rents credited under the head I. LAND REVENUE, at 237

the time of the enfranchisement of village service inams in the several tracts in the Proprietary Estates is being made good to Provincial funds from Imperial revenues in the shape of an assignment.

[illegible] 9. *Item* (6).—In order to assist the Local Government to carry out the scheme for the improvement and strengthening of sanitary services which has been approved by the Secretary of State and which involves the appointment of two additional Deputy Sanitary Commissioners in Madras and the creation of posts of Health Officers for important towns, a recurring assignment of ·35 representing the entire cost of the additional Deputy Sanitary Commissioners and half the cost of the Municipal Health Officers to be appointed has been sanctioned. The decrease in the revised estimate under this item as compared with the budget for the current year is due to the fact that the portion of the assignment relating to Deputy Sanitary Commissioners (·19) is payable in full only on the actual appointment of the officers and that in the current year only one Deputy Sanitary Commissioner has been appointed. It is anticipated that both the Deputy Sanitary Commissioners will be employed next year and credit for the whole assignment has accordingly been taken in the budget for 1914–1915.

[illegible] 10. *Item* (7).—The recurring assignment of 6 which the Government of India have sanctioned with effect from the current year for expenditure primarily on urban sanitation appears under this item.

[illegible] 11. *Item* (11).—An assignment of 8 was first sanctioned in the beginning of 1912–1913 representing the share allotted to Madras out of the annual recurring grant of 50 announced at the Delhi Coronation Darbar for expenditure on popular education. This was increased by an additional recurring grant of ·25 *per annum* in the course of that year. The Government of India made a further recurring grant of 6·80 per annum with effect from 1913–1914. The total of these grants (15·05) appears against item (11) in the estimates for the current and ensuing years.

Item (17).—With effect from the 1st April 1914 a further recurring grant of 1·25 has been made by the Government of India for education. This is shown against item (17).

Items (8) *to* (10) represent additional recurring grants for educational objects which the Government of India sanctioned during the course of the year 1912–1913.

12. *Item* (13).—In order to meet the net extra cost thrown on this Government by the transfer to the Madras Presidency of the Nugur, Albaka and Cherla taluks from [illegible] the Central Provinces, which was effected on the 1st July 1909, an assignment of ·11 for the year 1910–1911 and a recurring assignment of ·24 with effect from the year 1911–1912 have been sanctioned. The assignments payable for the years 1910–1911 and 1911–1912 have been adjusted in the accounts of 1912–1913; and the recurring assignment has been taken credit for in the revised estimate for the current year and the budget estimate for the ensuing year.

13. *Item* (15).—It has been decided that the charges on account of the maintenance of Government cemeteries not attached to Government churches which are now [illegible] being borne by Imperial revenues should, with effect from the 1st April 1914, be debited to Provincial funds. The assignment under item (15) represents the recurring compensatory amount paid to this Government in consequence of this arrangement.

[illegible] 14. *Item* (16).—This figure represents the compensatory recurring assignment to Provincial revenues for the loss in consequence of the remission with effect from 1914–1915 of the annual contribution of ·50 which has till now been levied from the Madras Corporation for general purposes and credited to Provincial revenues under the head XXV. MISCELLANEOUS.

15. *Item* (18).—Recoveries which have hitherto been made from local bodies for services rendered on their behalf by officers of Government, such as accounting and auditing of local funds in Collectors' and Taluk offices, will be waived with effect from the 1st April 1914, and the loss entailed thereby to Provincial revenues is made good by the assignment shown against this item. Provision for this measure of relief to local bodies which in the accounts will appear as loss of revenue or extra expenditure to Provincial revenues has for the present, for budget purposes, been made on the expenditure side as a charge under the head 32. MISCELLANEOUS.

Reference to page in the Civil Budget Estimate.

16. *Items* (20) *and* (31).—The figures under these items represent special non-recurring assignments sanctioned by the Government of India when passing orders on the budget for the current year, the first (·50) being for the purchase of cinchona bark or quinine and the second (1·50) for expenditure on medical objects at the discretion of this Government. The whole of the first grant has been spent in the current year; and in respect of the second a portion only (·55) will be expended in the current year. It is expected that the balance (·95) will be utilized before the close of 1914–1915. 237

17. *Item* (22).—The sum of 2·50 shown against this item represents the assignment to compensate Provincial revenues for the interest charges which were debited against those revenues during the five years 1908–1909 to 1912–1913 in respect of certain minor irrigation works transferred to the class of major works in the year 1908–1909 and for which no account was taken when the terms of the Provincial Settlement were fixed. 247

18. *Item* (23).—The assignment of 6·50 shown against this item is in addition to the sum of 18·50 given in the year 1910–1911; the total contribution from Imperial revenues towards the cost of the building programme in connection with the reconstitution of districts, etc., estimated at 42·00, is thus 25·00.

19. *Item* (24).—This item is due to the fact that the revenues assigned to this province exceeded the Provincial expenditure estimated at the time of the Provincial Settlement. The fixed assignment payable from Provincial to Imperial funds, according to the terms of the revision of the Provincial Settlement introduced as from 1st April 1911, was fixed at 18·09. 238

Expenditure.

20. Under this head, as under other heads throughout the budget, provision has again been made for the payment of grain compensation allowance. The amounts included under the present major head are as shown below :— 31-52

—	Accounts, 1912–1913.	Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
Grain compensation allowance ..	2·37	1·49	2·02	2·26

21. *Charges of District Administration.*—Under "Laccadive Islands establishment" which is a new item of account opened since 1910–1911 are recorded the charges on account of the administration of the Laccadive Islands in regard to which it was decided to assimilate the financial administration with that of the Presidency of Fort St. George with effect from the 1st April 1910, as a result of the cession of the sovereignty of these islands to the British Government by the Sultan Adi Raja Imbichi Bibi of Cannanore. 32-41

The charges under this minor head since 1910–1911 include expenditure on the scheme for the reconstitution of district, sub-divisional and other charges which has now been fully introduced throughout the Presidency.

The increased expenditure in 1911–1912 as compared with the previous year was chiefly on account of the grant of the Royal bonus and the reorganization of the Deputy Collector service which was introduced with effect from 1st October 1911.

In 1912–1913 effect was given to the following two schemes :—

(*a*) *The reorganization of the pay of Deputy Tahsildars.*—This scheme which costs ·65 *per annum* was introduced with the sanction of the Secretary of State with effect from the beginning of 1912–1913. The pay of the two grades of Deputy Tahsildars was raised from Rs. 100 and Rs. 120 to Rs. 125 and Rs. 150, respectively. 36

(*b*) *The reorganization of taluk establishments in the Presidency.*—This scheme costing 3·31 *per annum* was, with the sanction of the Secretary of State, ordered to be introduced with effect from 1st July 1912. It comprises—

(i) the raising of the pay of taluk sarishtadars and taluk head accountants from Rs. 60 and Rs. 50 to Rs. 80 and Rs. 70, respectively;

(ii) the raising of the minimum pay of clerks to Rs. 20 *per mensem*, as in the case of Collectors' and Divisional offices;

(iii) the reorganization of the clerical staff in Tahsildars', Deputy Tahsildars' and Sub-Magistrates' offices generally by an increase in the numerical strength of the establishment and by an enhancement of the scale of pay; and

(iv) the raising of the minimum pay of dufferbunds to Rs. 6 and that of peons to Rs. 7 *per mensem*.

22. The budget for the current year took into account a full year's charges on account of the schemes mentioned in the preceding paragraph. The increase in the revised estimate as compared with the budget estimate for the current year is due to larger expenditure on account of leave allowances of Revenue establishments and grain compensation allowance. These increases have been partly counterbalanced by savings under "General Establishments—Salaries" due to the absence on leave in England of a larger number of officers than was anticipated when the budget was framed.

The budget for the ensuing year has been framed on the basis of the latest requirements.

1-46 23. *Survey and Settlement.*—Till the middle of 1910–1911 six survey parties were engaged on the survey of Government villages and since then one party has been employed on the survey of estates, the cost of which is recoverable from the estates concerned. This accounts for the decrease in 1911–1912 and subsequent years.

The small expenditure in 1912–1913 is due mainly to a reduction in the temporary establishments employed in settlement parties.

24. The revised estimate for the current year includes a special expenditure of ·22 on the purchase of theodolites, a graining trough and a machine press for the Central Survey office. Larger expenditure in the survey parties employed in Government villages partly counterbalanced by savings under salaries in settlement parties due to absence of officers on leave and to a reduction in the charges on account of temporary establishments in settlement parties, has also contributed to the increase in the revised estimate.

41 The budget estimate for the ensuing year includes a provision of ·23 being the portion of charge debitable to Government on account of survey of municipalities to be undertaken by Survey Parties Nos. 1 and IV which will be specially strengthened for the purpose. The budget also provides for a recently sanctioned reorganization of the clerical establishment in the settlement branch of the office of the Board of Revenue and for the extra staff required in settlement parties for the introduction of resettlement rates in North Arcot.

46 49 25. *Land Records.*—This minor head includes the cost of statistical establishment in the office of the Board of Revenue and of the Director of Land Records and his establishment, charges on account of Land Records Superintendents, Land Records Tahsildars, Land Records Inspectors and Land Revenue Inspectors and karnams, and the expenditure on the checking of field sketches and the maintenance of surveys of municipal towns. The surveyors and chainmen employed on the maintenance of municipal surveys are treated as Government servants and their service qualifies for pension from general revenues. The cost of this establishment is met in the first instance from Provincial funds, two-thirds of the cost of the establishment in mufassal municipalities and one-fourth of the cost in the case of Madras town being subsequently recovered from the local bodies concerned. These recoveries are taken by deduction from charges.

26. The increase in the actuals for 1911–1912 as compared with previous years was partly on account of the Royal bonus and partly on account of larger expenditure under pay of village karnams and establishment for checking field sketches.

48 27. The actuals for 1912–1913 include a full year's charges on account of the two additional Revenue Inspectors for each district who have been appointed in connection with the scheme for the division of the subordinate grades of the Revenue department into two divisions, upper and lower, with separate recruitment for each, which was introduced during 1911–1912. The large increase in this year is however mainly due to the inclusion under this minor head of charges on account of karnams and assistant karnams in proprietary estates which are being borne by Provincial revenues as a result of the abolition of the Proprietary Estates Village Service funds as from 1st April 1912.

Reference to page on the Civil Budget Estimate.

28. The decrease in the revised estimate as compared with the budget for the current year occurs mainly under the sub-head "Land Records Superintendents, Tahsildars, Revenue Inspectors and their establishments" and is due to the full sanctioned staff of Inspectors not being employed in some districts. 49

29. The budget estimate for the ensuing year provides for the usual expenditure on the revision of village establishments in ryotwari and proprietary areas. 50

30. *Inam Commissioner.*—For the enfranchisement of village service, personal and other miscellaneous inams in proprietary estates, temporary establishments are employed in the Inam Commissioner's office, and temporary Deputy Collectors and establishments in the mufassal. The whole cost of these operations was formerly debited to Provincial revenues in the first instance and subsequently recovered from the Proprietary Estates Village Service funds as money became available. It was decided in 1910–1911 that the cost of the enfranchisement of personal and other miscellaneous inams should not be recovered from the Proprietary Estates Village Service funds and that, in respect of the temporary establishments employed in the Inam Commissioner's office, the recovery to be made from the Proprietary Estates Village Service funds should be only one-third of the cost instead of the whole as formerly. In consequence of the remission of the Proprietary Estates Village Service cess already referred to, the special funds ceased to exist as from the 1st April 1912, and the entire cost of such charges will be met from Provincial revenues. 51–52

The decrease in expenditure since 1911–1912 is due to the completion of enfranchisement in several districts.

31. *Allowances to District and Village Officers.*—To this minor head is debited the expenditure on account of village establishments other than karnams and assistant karnams. 52–53

The accounts for 1911–1912 and 1912–1913 include ·85 and 1·04 being charges on account of the Royal bonus granted in connection with the Delhi Coronation Durbar in 1912. The main cause of the increased expenditure in the latter year is, however, the inclusion under this minor head of Proprietary Estates Village Service charges other than expenditure on karnams and assistant karnams. 52

32. The decrease in the revised estimate as compared with the budget for the current year occurs under payments on account of ryotwari and proprietary estates village service establishments and is due in the latter case to an over estimate of the cost of revision of village establishments. 52–53

33. The budget estimate for 1914–1915 contains enhanced provision for charges on account of village establishments in ryotwari villages and proprietary estates.

IV. & 6. Stamps.

* *Revenue.* 7–8

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912	1912–1913.			
Sale of general stamps	42·14	44·04	48·45	50·30	50·15	53 40
Sale of court-fee stamps	77·38	81·39	85·73	89·92	88·25	92·00
Duty on impressing documents ..	·86	1·01	1·03	·94	1·05	1 00
Fines and penalties	·75	79	·84	·81	·79	·84
Miscellaneous	·03	·02	·11	·03	06	·06
Total ..	121·16	127·25	136·15	142·50	140·30	149·30
* Provincial share (one-half) ..	60·58	63 63	68 08	71·25	70·15	73 15

* This head is not open to dissection

43–48 *Expenditure.*

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Superintendence	·24	·30	·28	·25	·25	·25
Charges for the sale of general stamps	1·73	1·86	2·08	1·98	2·15	2·10
Charges on sale of court-fee stamps..	73	·78	·83	·80	·85	·82
Stamp paper supplied from Central Stores	1·60	1·54	1·78	1·59	1·85	1·64
Total ..	4·30	4·48	4·95	4·62	4·80	4·82
Provincial share (one-half) ..	2·15	2·24	2·48	2·31	2·40	2·41

Revenue.

7–8 34. The receipts comprise the share credited to this major head of the sale-proceeds of the unified postal and revenue stamps, the sale-proceeds of bills of exchange and other general stamps, of court-fee stamps and of stamped papers for copies of documents, the duty for embossing one-anna receipt and cheque stamps, the duty levied under the Stamp Act on documents brought for adjudication and on documents unstamped or insufficiently stamped, and fines and penalties levied by Judicial and Revenue officers under the Stamp Act on insufficiently stamped instruments

7 35. The revenue from the unified postal and revenue stamps is credited to the Imperial head POST OFFICE. The Government of India have sanctioned the credit to the head STAMPS of a sum of 3·50 *per annum* as representing the share of the revenue from unified stamps, the amount being included under the minor head *Sale of general stamps.*

7 36. The receipts under STAMPS have been progressively increasing. The actuals for 1912–1913 show a special advance under the minor head *Sale of general stamps* due to increased monetary transactions in several districts. The revised estimate for 1913–1914 is based on the past actuals of the year, and the budget estimate for 1914–1915 has been framed on the assumption that the revenue will continue to increase as in the past few years.

Expenditure.

44–48 37. The expenditure under this major head relates to the Central Stamp office and to charges connected with the sale of general stamps and court-fee stamps and to the cost of stamp paper.

44 38. *Superintendence.*—The clerical establishments of the Stationery and Stamp offices at Madras are placed on a single list and the total cost of the combined establishment is distributed between the heads 6. STAMPS and 30. STATIONERY AND PRINTING in the proportion of 4 to 5.

Reference to page in the Civil Budget Estimate.

V. & 7. Excise.

Revenue.

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
License and distillery fees and duties for the sale of liquors and drugs	264·05	286·24	314·05	332·80	347·82	370·79
Gain on sale-proceeds of excise opium	9·68	10·02	11·99	11·50	13·15	14·60
Duty on ganja	2·08	3·18	3·80	3·00	4·05	4·35
Fines, confiscations and miscellaneous	1·93	1·20	1·13	1·20	1·48	1·26
Total ..	277·74	300 64	331·87	348·00	366 50	391·00
Provincial share (one-half) ..	138·87	150 32	165·93	174·00	183·25	195 50

Expenditure.

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
District Executive establishment ..	·04	·04	·04	·05	·03	·04
Portion of the combined Salt and Excise establishments ..	17·70	17·80	18·13	18·37	18·12	18·93
Total ..	17·74	17·84	18·17	18·42	18·15	18·97
Provincial share (one-half) ..	8·87	8·92	9·08	9 21	9·07	9·48

Revenue.

39. About 90 *per cent.* of the receipts are derived from country spirits and toddy, the revenue from which is shown under the first minor head, the balance representing the revenue from foreign liquor, opium and intoxicating drugs.

40. The main items of the receipts under "country spirits" are "still-head duty" and "vend rents."

41. The revenue from "still-head duty" is mainly affected by the rates of the duty imposed from time to time and by the consumption of country spirits. The rates of excise duty have been enhanced since the year 1910–1911 as shown below.

In 1910–1911 the rate of still-head duty on country spirits was raised in Madras and in eleven adjoining villages of the Saidapet taluk, in South Canara, and in the excise tracts of Malabar excluding the Wynaad taluk, and in the Munagala and Lingagiri zamindaris of the Kistna district.

The rates of excise duty on country spirits were raised still further in 1911–1912 in Madras and in the eleven villages of the Saidapet taluk and in the districts of Chingleput (excluding the high duty area), North Arcot, Chittoor (excluding the Madanapalle and Vayalpad taluks), South Arcot (excluding frontier tracts), Tanjore, Trichinopoly, Madura, Rämnäd, Tinnevelly, Coimbatore, Salem, the Nilgiris and in the Wynaad taluk of the Malabar district.

With effect from the 1st April 1912 the rates of excise duty were again raised in Madras and in the adjoining eleven villages of the Saidapet taluk, in the districts of Cuddapah, Anantapur, Bellary and Kurnool (including Banganapalle State), in the Madanapalle and Vayalpad taluks of the new Chittoor district, and in the districts of South Canara and Malabar (excluding the Wynaad taluk and the rented tracts).

With effect from the 1st April 1913 the rates of excise duty have been further raised in the districts of Chingleput (excluding the high-duty area), Chittoor, North Arcot, South Arcot (including frontier tracts), Tanjore, Trichinopoly, Madura, Rämnäd, Tinnevelly, Coimbatore, Salem and the Nilgiris, in the Wynaad taluk of the Malabar district, and in the Munagala and Lingagiri zamindaris of the Kistna district.

With effect from the 1st April 1914, the rates of excise duty will be further raised in the districts of Cuddapah, Anantapur, Bellary, Kurnool (including Banganapalle) and Nellore, and in the Madanapalle and Vayalpad taluks of the Chittoor district.

42. "Vend rents" from arrack shops depend upon the number of shops sold and on the extent to which shops are competed for at such sales. In 1910–1911 the number of arrack shops sold in the excise tracts was 199 less than that in 1909–1910. This reduction was followed by a decrease of nearly 2 in vend rents. In 1911–1912 the number of shops sold was 176 less than in 1910–1911, but the vend rents realized in that year exceeded those of the previous year by ·98. In 1912–1913 the number of shops sold was 400 less than in 1911–1912, but the vend rents have, owing to competition at the sales, exceeded those of the preceding year by over 4. In 1913–1914 the shops auctioned numbered 7,908 or 416 less than in the preceding year but the rents have risen by over 9. In the budget estimate for 1914–1915 it is anticipated that the realizations will improve by about 2.

43. The bulk of the increase in the receipts under "country spirits" has arisen from the higher rates of duty levied, as already noticed, and also from a slight increase in consumption and enhanced rentals.

44. The main items under "toddy revenue" are "vend rents" and "tree-tax."

The rates of tree-tax were raised by 33⅓ *per cent.* in the districts of Cuddapah, Anantapur, Bellary and Kurnool (including Banganapalle) from the 1st October 1910. The rentals obtained for toddy shops in the toddy lease nevertheless exceeded those of the previous toddy lease by 4·50.

The rates of tree-tax were raised on the 1st October 1911 by 50 *per cent.* in the Ganjäm and Vizagapatam districts (tree-tax areas), by 12½ *per cent.* in the Madanapalle and Vayalpad taluks of the Chittoor district and by about 11 *per cent.* in the 116 villages newly added to the Saidapet taluk. The rentals secured for the toddy lease exceeded those of 1910–1911 by 6·78.

The rates of tree-tax were raised by 11¼ *per cent.* in the districts of Tanjore, Trichinopoly, Madura, Rämnäd, Tinnevelly, Coimbatore and Salem, with effect from the 1st October 1912. Notwithstanding a reduction of 1,011 shops, the rentals exceeded those in the previous toddy lease by 8·85.

Again from 1st October 1913, the rates were raised by 12½ *per cent.* in the districts of Cuddapah, Anantapur, Bellary and Kurnool (including Banganapalle) and by 11¼ *per cent.* in the districts of Chingleput (excluding Saidapet taluk), Chittoor, North Arcot and South Arcot. There was also a reduction of 431 in the number of toddy shops sold in the current toddy lease but the rentals have, as in past years, been increasing, the increase in the current lease being over 9 as compared with the previous lease.

References to page in the Civil Budget Estimates.

45. The number of foreign liquor taverns and beer shops has been reduced, but the vend rents for 1913–1914 exceed those of the previous year by 1·00.

46. This Presidency is now supplied with Ghazipur opium, which is supplied by Government free of cost in the first instance. Of the gross sale-proceeds, an amount calculated on the quantity actually sold at the rate of Rs. 5½ per seer (the estimated cost of production) is credited to the Imperial head II. Opium and the balance to the shared head V. Excise—*Gain on sale-proceeds of Excise opium*. The rentals derived from opium shops are, however, shown under the first minor head *License and distillery fees, etc.*, under this major head. With a view to further restrict the consumption of opium in the Presidency, the issue price was raised by Rs. 5 a seer from April 1910, and again by Rs. 5 a seer from April 1912 and April 1913. The two Government storehouses at Rajahmundry and Tondiarpet have been abolished from April 1913 and the storage of opium has been transferred to district treasuries for distribution thence to taluk cutcherries, which are now the only sources of supply of opium for shops. 5

The number of retail opium shops was reduced from 955 in 1911–1912 to 851 in 1912–1913 and to 758 in 1913–1914, but the rentals derived therefrom rose from 4·83 in 1911–1912 to 5·21 in the following year which further improved by 67 in 1913–1914.

47. Under the minor head *Gain on sale-proceeds of opium* the increase in the figures from year to year is mainly due to the enhancement of the issue prices as already mentioned above. 5

48. The duty on ganja was raised by 50 *per cent.* from 1st April 1911 and will be further raised by 33⅓ *per cent* with effect from the 1st April 1914. The receipts from this source are credited to the third minor head, viz., *Duty on ganja*, while the rents from retail shops are shown, as in the case of opium shops, under the minor head *License and distillery fees, etc.* In 1912–1913 the number of ganja shops sold was 79 less than that in 1911–1912, but the rentals were 41 more than those of 1911–1912. In 1913–1914 the number of shops was reduced by two, while the rentals rose by over 1·00. 8

49. The growing increase in the actuals under excise in 1911–1912 and 1912–1913 over those in the previous year may be ascribed to the enhanced rates of excise duty, an increase in consumption of country spirits, increased rentals from toddy shops owing to prospects of a favourable season, and larger collections under tree-tax due to enhancement of rates and enhanced rents from arrack and opium shops. The budget estimate of the revenue in 1913–1914 provided for an increase of 16·13 over the revenue in 1912–1913, but the latest actuals indicate that this will be exceeded and in the revised estimate the increase has been put at 31·63, the advance being due to the same causes as were at work in the previous two years.

50. In the budget estimate for 1914–1915, credit has been taken for an increase of 24·50 in receipts under the major head V. Excise over the revised estimate on the assumption of a normal agricultural season.

51. It should be noted that the growth in excise revenue does not necessarily imply a growth in consumption, because the constant enhancements in still-head duty on spirits, in the rates of tree-tax, in the issue price of opium, etc., bring in larger revenue even when consumption remains stationary. Such advance in consumption as has occurred is due to the increasing wealth and population of the Presidency and is in spite of the large reduction in the number of shops and the higher duties imposed.

Expenditure.

52. Under the head *District Executive Establishment* are recorded the charges for registration of agreements of renters of vend areas and of holders of independent shops the annual rental of which exceeds Rs. 1,000, and expenditure on rewards and contingencies. 55

53. *Portion of the combined Salt and Excise Establishments.*—The expenditure on the conjoint establishments is in the first instance shown under the head 5. Salt; and, after deduction of charges on account of Salt Excise licensees' works and *Salt purchase and freight*, two-thirds of that expenditure is debited to the head 7. Excise. 55

VIII. & 10. Assessed Taxes.

—10

Revenue.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
REVENUE (c)	31·24	32·06	34·81	35·50	36·70	37·80
Provincial share ..	(a) 15·41	(b) 16·03	(b) 17·41	(b) 17·75	(b) 18·35	(b) 18·90

* This head is not open to discussion.

(a) One-half of the realizations under Civil officers only.
(b) One-half of receipts including realizations in the Public Works Department excluding Coorg.
(c) The figures exclude collections of income-tax from Public Works Officers in Coorg which are Imperial.

53—57

Expenditure.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
EXPENDITURE	·35	·37	·37	·37	·39	·40
Provincial share (one-half) ..	·18	·19	·19	·18	·19	·20

9—10

Revenue.

54. Income-tax realizations in the Public Works Department were formerly wholly Imperial, but with effect from the year 1911–1912 they are exhibited under the Civil head VIII: ASSESSED TAXES.

9

55. The budget estimate for 1914–1915 is framed on the assumption of the continuance of normal conditions.

47

Expenditure.

56. The increase in the revised estimate for 1913–1914 and the budget estimate for 1914–1915 is chiefly due to the minimum pay of all income-tax clerks in mufassal offices being raised to Rs. 20.

IX. & 11. Forest.

19

Revenue.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Timber and other produce removed from the forests by Government agency	14·41	14·94	10·40	8·35	8·50	8·00
Timber and other produce removed from the forests by consumers or purchasers	21·37	23·65	25·89	26·88	30·43	30·03
Confiscated drift and waif wood ..	·14	·17	·17	·17	·17	·17
Miscellaneous	2·88	2·93	4·66	3·60	3·70	3·30
Total ..	38·80	41·69	41·12	40·00	42·80	41·50
Provincial share ..	(a)19·40	(b)41·69	(b)41·12	(b)40·00	(b)42·80	(b)41·50

(a) One-half. (b) The whole.

Reference to page in the Civil Budget Estimate.

Expenditure. 58—61

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915
	1910–1911.	1911–1912.	1912–1913.			
Conservancy and works	19·20	19·86	16·02	16·59	14·30	15·52
Establishment	13·06	14·29	15·48	15·53	15·71	16·11
Total ..	32·26	34·15	31·50	32·03	30·01	31·63
Provincial share ..	(a)16·13	(b)34·15	(b)31·50	(b)32·03	(b)30·01	(b)31·63

(a) One-half. (b) The whole.

Revenue. 19

57. The revenue under this head was formerly divided equally between Imperial and Provincial, but from the 1st April 1911 the whole has been credited to Provincial funds.

58. *Minor heads—Timber, etc., removed by Government Agency* and *Timber, etc., removed by consumers or purchasers.*—The increase in the actuals for 1911–1912 under the first minor head was chiefly under "timber" due to increased demand and better prices, while that under the second minor head was mainly under "firewood" and under "other minor produce" due to better prices, the result partly of competition among contractors. The more marked variations under the first two minor heads since 1911–1912 have been caused by the progressively larger substitution of contract agency for departmental working of forests and by the closure of fuel depots. Under the first minor head the decrease in the revised estimate as compared with the budget estimate for 1913–1914 would have been greater but for the special receipts realized during the year from the sale of sandalwood extracted and stocked in previous years. The revised estimate for 1913–1914 and the budget estimate for 1914–1915 under the second minor head also include receipts expected from the sale of coast casuarina plantations which have been disafforested.

59. Under the last minor head, *Miscellaneous*, the actuals for 1912–1913 included income from certain unexpected items, such as sale of elephants on the West Coast, and the collection of arrear rents and of the value of lands leased on the Anamalai hills. These special receipts are not anticipated during the years 1913–14 and 1914–1915. 20

Expenditure. 58—61

60. The whole of the expenditure is now a Provincial charge.

61. To the minor head, *Conservancy and works* are debited the outlay on the improvement, extension and protection of forests generally, and on communications and buildings under the charge of the Forest department, the cost of the extraction and transport to sale depots of timber and other forest produce exploited departmentally and of the supervision of the removal of such produce by private agency, charges for the survey and demarcation of forests, and the cost of cattle, stores, tools and plant. 60

62. The second minor head *Establishment* includes the salaries of the staff of Forest officers and of their establishments, their travelling and other allowances and contingencies. 58—61

63. *Conservancy and works.*—The bulk of the decrease in the actuals for 1912–1913 and the revised estimate for 1913–1914 under the first minor head occurs under "Timber and other produce removed from the forests by Government Agency," and 60

is due mainly to the curtailment of departmental operations and the extension of the contract system. The revised estimate for 1913–1914 also contemplates smaller expenditure on communications and buildings than was provided for in the budget, and on sowing and planting owing to the abandonment of coast casuarina plantations and to the restriction of cultural operations in the central circle. In the budget estimate for 1914–1915, following generally the revised estimate for 1913–1914, slightly increased provision has been made under "Communications and buildings," "Demarcation" of certain forest reserves, and for a special programme for the protection of forests from fire.

With reference to the recommendations of the Finance Committee of January last an allotment of ·42 for the provision of a road train and for strengthening certain culverts and bridges in connection therewith in South Coimbatore division has also been entered in the budget estimate for 1914–1915.

89

64. *Establishment.*—Under the second minor head the increase in the actuals for 1911–1912 was caused by the appointment in the middle of the year of a fourth Conservator, the formation of a new circle and office, the introduction of a time-scale of pay for Provincial officers, the new scale of pay for range and clerical establishments for the whole of 1911–1912 instead of for part of the year as in 1910–1911 and the payment of the Royal bonus.

The actual expenditure in 1912–1913 exceeded that in the previous year owing to (i) full year's charges having been incurred on account of the fourth Conservator and his establishment, (ii) the accrual of annual increments to officers under the time-scale of pay, (iii) the opening of a fourth vernacular training school in the central circle, (iv) the deputation of a large number of students to the Madras Forest College, (v) the employment of additional establishments and revisions of rates of pay in certain offices, (vi) the payment of increased rates of grain compensation allowance in certain localities, and (vii) the transfer to this head from 30. STATIONERY AND PRINTING of the debit of the cost of warm clothing and uniforms supplied to Forest subordinates. In the revised estimate for 1913–1914 there is a decrease under *salaries* owing to the absence of officers on leave out of India, but this decrease is almost counterbalanced by increased expenditure anticipated under travelling allowance and grain compensation allowance and on account of the supply of warm clothing and uniforms over and above what was anticipated when the budget was framed.

60–61

The budget estimate for 1914–1915 has been fixed on the supposition that a smaller number of officers will be on leave out of India in that year than in 1913–1914 and provides for increased salaries of officers under the time-scale and for a reserve staff of Deputy Rangers required to fill up leave vacancies among Rangers and Deputy Rangers.

65. The reorganization of the controlling staff was introduced with effect from the 19th January 1911 and the time-scale of pay was extended to Provincial Forest officers with effect from 1st April 1911. The Forest College at Coimbatore was opened with effect from the 1st July 1912.

13

X. & 12. Registration.

Revenue.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Fees for registering documents	16·35	17·45	19·19	20·00	19·88	20·57
Fees for copies of registered documents	·47	·49	·54	·55	·59	·59
Miscellaneous	2·46	2·64	2·85	2·95	3·03	3·14
Total ..	19·28	20·58	22·58	23·50	23·50	24·30

Reference to page in the Civil Budget Estimate.

Expenditure.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Superintendence	·58	·54	·51	·51	·53	·52
District charges	11·45	11·95	11·95	11·95	12·23	12·32
Total ..	12·03	12·49	12·46	12·46	12·76	12·84

Revenue.

66. There was a slight fall in the receipts under the first minor head in 1910–1911 due to a decline in the number of registrations. This decline was, however, only temporary. Since 1911–1912 there has been a recovery resulting in increased growth of revenue under this head. 11

67. The continued advance since 1911–1912 is due partly to the development of the department and partly to increased commercial activity and the generally favourable character of the agricultural seasons which has attracted investments in land. The revised estimate has been framed on the latest actuals available.

68. The budget estimate for 1914–1915 provides for the average growth of revenue under this head in recent years.

Expenditure. 63–64

69. The minor head *Superintendence* comprises charges on account of the Inspector-General of Registration, his office establishment and contingencies, whilst *District charges* represents the salary of district registrars and sub-registrars and their establishments, and their contingent charges.

63–64

70. *District Charges.*—Since 1909–1910 allotments have been made annually for the employment of temporary sub-registrars for certain months in each year to work jointly with permanent sub-registrars in heavy offices, while most district registrars have been given the assistance of a permanent joint sub-registrar at head-quarters so as to give them more time for inspection and other duties.

71. The increase in 1911–1912 was due to the expenditure on account of the bonus (·19) of half a month's pay in connection with the Delhi Coronation Darbar and the opening of new sub-registry offices; and the figures from 1912–1913 include larger expenditure on account of the payment of grain compensation allowance. 64

72. The excess in the revised estimate for 1913–1914 as compared with the budget estimate for that year is due to the opening of new sub-registry offices in the course of the year and to increased expenditure under grain compensation allowance. The revised estimate also includes the charges on account of a revision of the grading of sub-registrars sanctioned with effect from the 1st April 1913. 63

73. The budget estimate for 1914–1915 contains as usual provision for the employment of temporary sub-registrars. It also provides for the appointment, with effect from the 1st April 1914, of an Assistant Registrar of Joint Stock Companies with establishment, and for the opening of new sub-registry offices in the South Arcot, Ganjam, Coimbatore and Madura districts. 63

*1. Refunds and Drawbacks. †

Expenditure.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Land Revenue	·75	·70	·73	·49	·75	·57
Stamps	·67	·72	·74	·72	·80	·81
Excise	·14	·21	·18	·10	·18	·20
Assessed taxes	·12	·13	·16	·13	·12	·14
Forest	·14	·34	·22	·19	·35	·22
Registration	·06	·06	·05	·06	·06	·06
Total ..	1·88	2·15	2·08	1·78	2·26	2·00

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.
† Drawbacks occur under Customs only and are wholly Imperial.

74. The amounts shown above represent the debits to Provincial funds of the expenditure under *Refunds* in proportion to the Provincial shares of the revenues under the respective heads in connection with which refunds are made. From 1911–1912 the whole of the Forest refunds is debited to Provincial in consequence of the provincialization of the revenue under IX. FOREST.

75. The charges under the head are of a fluctuating character and are not subject to any departmental control.

‡2. Assignments and Compensations.

Expenditure.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Inamdars and other grantees ..	·06	·06	·06	·06	·05	·05
Pensions in lieu of resumed lands ..	2·03	2·08	2·06	1·93	2·18	1·99
Malikana	2 93	2 88	2 58	2·96	3 46	2·95
Miscellaneous Land Revenue compensations	..	..	·01	..	·01	·01
Excise compensations	·35	·42	·43	·44	·58	·58
Total ..	5·37	5·44	5·14	5·39	6·28	5·58
Provincial share (one-half) ..	2·68	2 72	2·57	2·69	3·11	2·79

‡ Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.
This head is not open to discussion.

76. The minor heads here are treated as wholly Imperial, wholly Provincial or divided between Imperial and Provincial, according to the classification of the corresponding heads of revenue.

77. The charges consist chiefly of pensions paid to landholders as compensation for lands resumed by Government, malikana allowances and other special compensations. *Excise compensations* represent mainly the compensation paid by Government in lieu of abkāri and opium privileges which have been either leased or resumed in Native States. The main items under this head are the annual payment of ·28 to the Nawab of Banganapalle for the lease to Government of the abkāri and opium revenue of that State and a compensation to the Travancore State for the suppression of ganja cultivation.

Reference to page in the Civil Budget Estimate.

* XII. & 13. Interest.

13-14

Revenue.

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
REVENUE	4·19	4·43	4·27	4·62	4·41	4·10

* Purely Imperial minor heads which are not under the financial control of this Government have been left out.

54-59

† *Expenditure*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
EXPENDITURE	3·15	3·16	3·17	3·26	3·22	3·24

† This head is not open to discussion.

Revenue.

78. The revenue represents mainly the interest received by the Local Government on advances and loans made from the Provincial advance and loan account. This account, the capital transactions of which are outside the current budget figures, provides for the grant of loans to agriculturists, local bodies, etc. The monies required are furnished by the Government of India, and the Local Government pay interest thereon at the rate of 3½ *per cent. per annum* and bear losses on account of bad debts, charging a higher rate of interest, as a rule, to the persons and bodies to whom they lend the money, in order to cover risks and cost of management. It also includes the interest on Government securities belonging to institutions taken over by Government along with the endowments for the upkeep of such institutions.

79. The increase in the actuals for 1911–1912 was chiefly due to increased recoveries of interest on land improvement and agricultural loans.

The revised estimate for 1913–1914 has been framed on a consideration of the past actuals and the probable demands of the year.

The budget estimate for 1914–1915 includes a sum of ·01 for interest on loans aggregating ·26 disbursed to 38 rural co-operative credit societies which were registered in the years 1904–1905 to 1908–1909, loans to these societies being free of interest for a period of three years from the date of registration. Under interest on loans to local bodies the budget estimate takes account of interest for a whole year on loans taken up or expected to be taken up in 1913–1914 and for one half-year on half the amount of new loans provided in the budget estimate for 1914–1915, while the estimate of interest on agricultural loans has been based on the average of the preceding three years' actuals.

Expenditure.

54-59

80. The interest at 3½ *per cent.* which is paid to the Government of India by the Local Government on sums placed at the disposal of the latter for advances and loans to local bodies, agriculturists, etc., is shown as expenditure under this head, this interest being calculated on the mean between the outstanding balance of the Provincial advance and loan account at the beginning and at the end of each year. No interest is, however, charged to the Local Government on loans to co-operative credit societies so long as the loans to the societies are free of interest.

*18. General Administration.

71-84 † *Expenditure.*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
Commissioners	·01	·03	..	..	..	..
Salary of the Governor	1·20	1·20	1·17	1·20	1·20	1·20
Staff and household of the Governor	·67	·65	·66	·65	·76	·74
Expenditure from contract allowance	·94	·94	1·19	·94	1·20	·94
Tour expenses	·06	·21	·04	·05	·03	·03
Executive Council	1·99	1·95	2·16	2·13	2·12	2·14
Legislative Council	·15	·19	·17	·21	·18	·20
Civil Secretariats	5·58	5·09	5·49	5·61	5·77	5·81
Board of Revenue, Financial Commissioner and Establishments ..	1·92	1·82	1·96	1·80	1·91	1·86
Civil Offices of Account and Audit.	1·04	1·08	1·10	1·13	1·09	1·14
Royal Visit—Delhi Coronation Darbar	..	5·12	·05	..	..	..
Total ..	12·56	18·19	13·99	13·78	14·26	13·86

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.
† State pay charges under this head are not open to discussion.

77 81. To the head *Tour expenses* are debited the travelling expenses of His Excellency the Governor's personal staff and the charges in connection with the camp equipment of His Excellency. With effect from the 1st April 1913 however, the travelling allowance of the Military officers on His Excellency the Governor's personal staff is being charged to the Military budget, owing to a change in the financial code rules of classification. The remaining minor heads indicate the nature of the expenditure debited to them.

70 82. The actuals for 1910–1911 and 1911–1912 under *Commissioners* represent the leave allowances paid to the Superintendent of the Pegu Commissioner's office, Burma, who resided on the Nilgiris during leave. The charge has under the rules to be finally borne by the revenues of the Madras Government.

78 83. The decrease in the accounts for 1912–1913 under the head *Salary of the Governor* is due to annuity fund deductions from the salary of Sir Murray Hammick when he was Governor of Madras.

75-75 84. The revised estimate for 1913–1914 under the head *Staff and household of the Governor* includes expenditure incurred in connection with His Excellency the Governor's visit to Simla in September 1913, and budget estimate for 1914–1915 provides for increased expenditure consequent on the separation and strengthening of the offices of the Private Secretary and Military Secretary and for the annual maintenance of extra telephone connections in the Government Houses at Madras, Guindy and Ootacamund.

77 85. Under *Expenditure from contract allowance* the accounts for 1912–1913 include special additions sanctioned to cover previous years' overdrafts and for the purchase of a new motor-car for His Excellency Lord Pentland. The revised estimate for 1913–1914 provides for an extra grant of ·24 in order to meet expenditure during the year.

77 86. The increase in the actuals for 1911–1912 under *Tour expenses* was due to additional expenditure on the camp equipment of His Excellency the Governor in connection with the Delhi Coronation Darbar.

77 87. The increase in 1912–1913 under *Executive Council* is due mainly to the salary of the late Hon'ble Mr. V. Krishnaswami Ayyar for December 1911 having been drawn by his heir only in May 1912, and to increased expenditure under travelling allowance due to more extensive inspection tours of the Honourable Members.

Reference to page in the Civil Budget Estimate.

The arrear payment mentioned above accounts also for the slight fall in the estimates for 1913–1914 and 1914–1915 as compared with the actual expenditure of 1912–1913.

88. Under *Legislative Council*, the figures for 1911–1912, 1913–1914 and 1914–1915 include enhanced expenditure on account of travelling allowances of non-official members. The revised estimate for 1913–1914 would have been larger but for the fact that the provision of 93 for purchase of books for the Legislative Council library, entered with reference to the recommendations of the Finance Committee, has been transferred to the head *Civil Secretariats*. 77

89. Under *Civil Secretariats*, the appointment of a Curator for the Central Record office, privilege leave allowances of the Secretary, Revenue department, and increase of clerical establishment resulted in an increase in the actuals for 1911–1912, while the increase in 1912–1913 was caused by the payment of leave allowances, revision of establishment, the employment of two Deputy Secretaries throughout the year and of a special officer in the Chief Secretariat, telegrams despatched in connection with the elections to the Legislative Council and the transfer with effect from the 1st April 1912 to the respective departments of charges on account of the supply of electric current previously debited to the head 15. CIVIL WORKS—PUBLIC WORKS DEPARTMENT. The increase in the revised estimate over the budget estimate for 1913–1914 is accounted for mainly by the appointment of officers on special duty in the Local and Municipal Secretariat, the payment of leave allowances to officers on leave in the Revenue Secretariat, the appointment of an Assistant Secretary to Government and by the installation of an inter-communicating telephone system for the Secretariats. 74-82 81 18

90. Under *Board of Revenue, Financial Commissioner and Establishments*, the actuals for 1912–1913 include the payment of leave allowances to two Members of the Board of Revenue and the charges under a new item relating to the maintenance of electric installations. The revised estimate for 1913–1914 provides for the payment of leave allowances to establishments. The increase due to this cause has, however, been partly counterbalanced by the Assistant Secretary drawing less rate of pay than was provided for in the budget for that year. 83

91. Under *Civil Offices of Account and Audit*, the higher rate of salary drawn by the Examiner of Local Fund Accounts has led to an increase in the years 1911–1912 and 1912–1913. The decrease in the revised estimate for 1913–1914 is due to the present Examiner drawing a lower rate of pay than was provided for in the budget. This decrease is partly counterbalanced by an increase due to a revision of the establishment sanctioned in the course of year. The budget estimate for 1914–1915 provides for a further increase in consequence of a revision of the scale of pay sanctioned for the establishment of the Examiner of Local Fund Accounts. 74

11-14

XVI-A. & 19-A. Law and Justice—Courts of Law.

* *Receipts.*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
Sale-proceeds of unclaimed and escheated property	·17	·20	·15	·19	·18	·19
Court-fees realised in cash	·24	·25	·24	·28	·26	·25
General fees, fines and forfeitures. .	8·48	8·53	9·77	9·05	10·45	10·80
Pleadership examination fees ..	·19	·05	·06	·06	·11	·10
Miscellaneous fees and fines ..	·17	·17	·17	·14	·14	·14
Miscellaneous	·20	·22	·25	·23	·23	·25
Total ..	9·45	9·22	10·64	9·95	11·37	11·23

* This head is not open to discussion.

88-105

* *Expenditure.*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
High Court	7·63	8·24	9·32	9·27	9·47	10·34
Law Officers	2·04	2·22	2·71	2·89	2·82	2·42
Administrator-General	·02	—·03	·14	·24	·20	·25
Presidency Magistrate's Court ..	·69	·75	·89	·73	·77	·73
Civil and Sessions Courts ..	31·75	33·52	35·31	34·42	36·69	37·22
Court of Small Causes	1·02	1·00	1·04	1·05	1·04	1·04
Criminal Courts	14·84	15·33	16·15	16·66	17·18	16·93
Pleadership Examination charges ..	·07	·09	·05	·05	·05	·06
Refunds	1·17	1·10	1·20	1·17	1·32	1·22
Total ..	59·23	62·19	66·61	65·94	69·22	70·21

* Statutory charges under this head are not open to discussion.

106-16

Revenue.

21

92. The revenue depends mainly on the receipts under the minor head *General fees, fines and forfeitures*, which is liable to fluctuations as it depends largely on the amount of judicial fines inflicted. The increase in the figures from 1912–1913 onwards is due to larger realisations under translation and printing fees and magisterial fines.

Prior to 12th July 1912 the appointment of Administrator-General and Official Trustee was remunerated solely by fees, unless the fees did not amount in the aggregate to Rs. 1,200 per mensem in which case the difference subject to a limit of Rs. 300 a month was made good by Government. It was subsequently decided, with the Secretary of State's approval, to make the Administrator-General and Official Trustee a full-time salaried officer of Government. In consequence of this change, the commission, fees, etc., levied by the Administrator-General and Official Trustee are, with effect from the 12th July 1912, credited to general revenues and the salaries

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of the officer, establishment and the connected contingent expenditure are borne by Government. The figures from 1912–1913 onwards under the minor head *General fees, fines and forfeitures* accordingly take credit for the receipts from this source.

15

93. The fall in the receipts under *Pleadership examination fees* from 1911–1912 onwards is due to the abolition of the second-grade Pleadership examination. The revised estimate for the current year and the budget for next year under this minor head include a new item, "Fees for examining High Court Apprentices," which has been transferred to this head from the minor head *Miscellaneous fees and fines*.

117-121

Expenditure.

94. The total figures under this major head include expenditure on account of grain compensation allowance as shown below :—

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
Grain compensation allowance ..	1·15	1·35	2·37	1·36	2·29	2·29

84-87

95. *High Court.*—Under this minor head are shown the salaries of the Judges and the officers and establishments of the High Court, and the connected contingent charges. The increase in 1911–1912 was due to the appointment in the beginning of

84

1912 of two additional Judges in the High Court and the establishments required for them, to an increase in printing and translation charges incurred in the High Court, which are covered by receipts credited *per contra* and to the expenditure on account of the Royal bonus.

Reference to page in the Civil Budget Estimate.

The accounts for the year 1912–1913 include a full year's charges on account of the two additional Judges and their establishments. 84

The increase in the revised estimate, as compared with the budget for the current year, occurs mainly under Registrar and his establishment due to expenditure on leave allowances and under printing and translation charges in the High Court. The budget for the ensuing year provides for the continuance throughout 1914–1915 of the two additional temporary High Court Judges and their establishments and also includes provision for two more temporary Judges in the High Court who are to be appointed in order to clear off the arrears of work.

96. *Law Officers.*—This minor head comprises the charges on account of the Advocate-General, the Government Solicitor, and the Government Pleaders at Madras and in the mufassal, as well as the fees paid by Government to pleaders in civil and criminal cases. The variations under this head are mainly caused by expenditure on fees to pleaders in criminal cases which rose in 1911–1912 and 1912–1913. The increase in the revised estimate as compared with the budget for the current year is on account of increased fees to pleaders in civil cases. 87–88

97. *Administrator-General.*—The increase under this head since 1912–1913 is due to the conversion of the appointment of the Administrator-General and Official Trustee into that of a full-time salaried officer of Government with effect from the 12th July 1912, referred to in paragraph 92 *ante*. The estimates for the current and ensuing years provide for a full year's charges on account of the officer and his establishment with reference to this change. 88

98. *Civil and Sessions Courts.*—To this minor head are debited the charges in connection with the City Civil Court, the Courts of District and Sessions Judges, Subordinate Judges and Munsifs, the establishments of the Government Agents in Ganjam, Vizagapatam and Gōdāvari, and process-serving and copyist establishments. 89–93

With effect from the 1st April 1910 the minimum pay of clerks in District Munsifs' Courts was raised to Rs. 20 and this scheme and the regrading of the pay of District Judges and the constitution of additional courts which were sanctioned along with the scheme for the redistribution of district, sub-divisional and other charges have contributed to the increased expenditure since 1910–1911. The increase in 1911–1912 is mainly on account of the grant of the Royal bonus, the appointment of two Sub-Judges and the establishment of temporary Sub-Judges and District Munsifs' Courts at Rajahmundry, Masulipatam and Gōdāvari. 91

The increase in 1912–1913 is due to (i) the appointment of an officer on special duty to enquire into the adequacy of the existing judiciary outside the city of Madras and into the possibility of redistributing jurisdictions of mufassal courts, (ii) the opening of additional temporary Sub-Courts and Munsifs' Courts, (iii) the incurring of a full year's charge on account of the regrading of the District Munsifs sanctioned about the middle of the previous year and (iv) enhanced expenditure under process-serving establishment and grain compensation allowance.

The budget for the current year provided for the continuance throughout the year of nine temporary Sub-Courts at Berhampur, Vizagapatam, Guntūr, Rajahmundry, Rāmnād, Sivaganga, Masulipatam, Chingleput and Palghat, and of eight Munsifs' Courts at Tiruppūr, Gōdāvari, Rāmnād, Berhampur, Chingleput, Nellore, Guntūr and Trichinopoly. 90–91

The increase in the revised as compared with the budget estimate for the current year under this minor head is partly due to additional temporary Sub-Courts and District Munsifs' Courts which have been sanctioned in the course of the year, there being at present sixteen temporary Sub-Courts and fifteen temporary District Munsifs' Courts, enhanced expenditure on grain compensation allowance and on absentee and acting allowances drawn by District and Sessions Judges and their establishments. The budget estimate for the ensuing year provides for the continuance of all the existing temporary Sub-Courts and District Munsifs' Courts, and an allotment of -20 for the purchase of books for Law Courts entered with reference to the recommendations of the Finance Committee in January last.

99. *Criminal Courts.*—Under this minor head, the variations in the figures follow the corresponding alterations under the minor head 3-A. LAND REVENUE—*Charges of District Administration*, one-fifth of most of the charges thereunder being transferred to it. 95–100

92 The figures for 1911–1912 included charges on account of the additional Sub-Magistrates and their establishments appointed in connection with the scheme for the constitution of additional district, sub-divisional and other charges. The accounts for 1912–1913 included the following additional charges:—

(*a*) the cost of additional Sub-Magistrates and their establishments for two additional taluks formed in Ganjām;

(*b*) the cost of the revision of pay of Sub-Magistrates with effect from the beginning of 1912–1913;

(*c*) a portion of the cost of revision of Sub-Magistrates' establishments which was introduced in July 1912 along with the scheme for the reorganization of taluk establishments of which it forms part.

The figures from 1913–1914 onwards provide for a full year's charges on account of the foregoing schemes.

94 **XVI-B. & 19-B. Law and Justice—Jails.**

Revenue.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Jails	·06	·05	·06	·06	·06	·06
Jail manufactures	5·45	4·59	5·43	4·84	5·44	5·44
Total ..	5·51	4·64	5·49	4·90	5·50	5·50

Expenditure.

101–107

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Jails	10·86	10·12	10·40	10·10	10·98	11·51
Jail manufactures	4·23	3·05	3·50	4·00	4·16	4·00
Total ..	15·09	14·07	13·90	14·10	15·14	15·51

Revenue.

100. The main sources of receipts under the head LAW AND JUSTICE—JAILS are the sale-proceeds of articles manufactured in jails and supplied to public departments.

101. *Jail manufactures.*—The abolition of the tent industry in the Coimbatore Central Jail affects the figures from 1911–1912 onwards under this minor head. 15

The increase in the actuals of 1912–1913 as compared with those of the previous year was due to large supplies made to the Police and Military departments. The revised estimate for 1913–1914 is based mainly on the actuals of 1910–1911 and 1912–1913. The budget estimate for 1914–1915 follows the revised estimate.

Expenditure.

101–107

102. Under this head are shown (*a*) expenditure connected with the staff employed in the supervision of jails, (*b*) the charges for the maintenance of convicts and (*c*) the cost of the purchase of raw materials for jail manufactures. Items (*b*) and (*c*) are fluctuating, being dependent on the strength of the jail population and on the demands for jail industries. Variations in the prices of food-grains and outbreaks of epidemic diseases in jails also affect the charges for the maintenance of prisoners.

103. *Jails.*—The decrease in the actuals for 1911–1912 and 1912–1913 as compared with those of 1910–1911 occurs mainly under "Dietary charges," and is due to smaller prison population.

Reference to page in the Civil Budget Estimate.

The figures from 1910–1911 onwards include charges for the warder establishment which has been reorganized and for the staff of the Vizagapatam jail which has been raised to the status of a central jail and those from 1912–1913 the charges for (i) the staff of the Cannanore jail which has been raised to the status of a first-class central jail, and (ii) the minimum pay of warders attached to sub-jails which has been raised to Rs. 7 *per mensem* with effect from the 1st November 1912. 101-107

The increase in the revised estimate for 1913–1914 as compared with the budget estimate for that year is mainly due to enhanced expenditure under "Dietary charges" owing to a larger prison population and is also partly due to the several reforms introduced in jail administration in the course of the current year in regard to the diet and clothing of prisoners, the education of long-term convicts, increased gratuities to convict officers, increased rates of road batta and free issue of clothing to released prisoners, and to the purchase of a baling press for the Cannanore Jail.

The budget estimate for 1914–1915 mainly follows the revised estimate for 1913–1914 and contains larger provision under "Dietary charges" partly to meet the extra cost on account of the issue of rice to rice-eating prisoners.

104. *Jail manufactures.*—The estimates have been framed with reference to the actuals of previous years, the actuals in the current year as far as known and the probabilities of demands for jail manufactures next year. 107

XVII. & 20. Police.

Revenue. 11-12

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Police supplied to public departments, private companies and persons	37	·38	·44	·38	·36	·30
Presidency Police	·64	·61	·66	·61	·67	·65
Fees, fines and forfeitures	3·42	3·54	3·65	3·60	3·70	3·71
Superannuation receipts	·02	·02	·02	·02	·02	·02
Miscellaneous	·20	·20	·23	·15	·15	·14
Total ..	4·65	4·75	5·00	4·76	4·90	4·82

Expenditure. 107-131

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911	1911–1912.	1912–1913.			
Presidency Police	5·53	5·64	5·52	5·70	5·63	6·03
Superintendence	2·02	1·68	1·99	2·01	2·15	2·00
District Executive Force	66·91	70·85	74·07	73·20	76·88	80·01
Village Police	·80	·77	·87	·85	·88	·85
Criminal Investigation Department	1·24	1·47	1·51	1·50	1·56	1·51
Railway Police	1·49	1·46	1·81	1·61	1·62	1·62
Cattle Pounds	2·45	2·50	2·53	2·58	2·56	2·56
Refunds	·01	·01	·01	·01	·01	·01
Miscellaneous	..	..	·06	..	1·50	·82
Total ..	80·45	84·59	88·17	87·46	92·69	95·21

Revenue. 11-15

105. The receipts under this head consist mainly of (*a*) fees and fines levied under the Cattle Trespass Act, (*b*) the recovery of the cost of police supplied to public departments, private companies and persons, and (*c*) fees levied under the Hackney Carriage Act and the Motor-Vehicles Act. 15

15-16 106. The fall under the first minor head anticipated in the current and ensuing years is owing to the withdrawal of guards supplied to private companies and persons.

Expenditure.

107-121 107. The cost of the establishments maintained in connection with cattle pounds is debited to this head, but the bulk of the expenditure relates to the Police department and includes the cost of the schemes of police re-organization introduced on the recommendation of the Police Commission. In the current year a commencement has been made in the reclamation of criminal tribes and gangs chiefly by the application of the Criminal Tribes Act. Charges relating to the establishment and maintenance of settlements for the reclamation of criminal tribes and for the reception of prisoners are recorded under the new minor head *Miscellaneous*.

120-121. 108. The total cost of the schemes of police re-organization, as finally sanctioned by the Secretary of State, amounts to 29·39 after deducting the share of the cost of the Railway Police to be borne by Railway Companies, or to about 37 inclusive of the concomitant charges under "Allowances," "Supplies and Services" and "Contingencies" on account of the additional establishments. The several constituent items of the re-organization are—

(*a*) Revision of the superior grades.
(*b*) Establishment of a Provincial Training school at Vellore.
(*c*) Formation of the Criminal Investigation department.
(*d*) Re-organization of the City Police.
(*e*) Increase of the minimum pay of the constabulary to Rs. 9 in the Presidency town and to Rs. 8 in the mufassal (including the grant of first, second and third increments to constables of three, ten and seventeen years' approved service, respectively, and of local allowances in special localities).
(*f*) Improvement in the pay of Inspectors.
(*g*) Revision of the pay of head constables
(*h*) Reorganization of the Railway Police.
(*i*) Strengthening of the armed reserves including the creation of the grade of Sergeant.
(*j*) Creation of the new grade of Deputy Superintendent.
(*k*) Creation of the grade of Sub-Inspector.
(*l*) Establishment of training schools for constables and sub-inspectors.
(*m*) Reallocation of the District Police.

Schemes (*a*) to (*i*) and (*k*) have been already given full effect to. Schemes (*f*) and (*m*) are being introduced gradually. As regards (*l*), there will ultimately be four training schools for constables at Vellore, Vizianagram, Coimbatore and Anantapur. The schools at Vellore and Vizianagram were opened on 1st April 1908 and 1st May 1909, respectively, and that at Coimbatore in 1912–1913. The school for sub-inspectors has been established in the old Police Training school at Vellore.

109. The total figures under the major head include charges on account of grain compensation allowance, as shown below :—

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Grain compensation allowance	2·62	2·40	4·66	2·54	4·45	4·58

The accounts for 1911–1912 under this major head include 1·68 on account of the grant of the Royal bonus of half a month's pay to all Government servants on pay not exceeding Rs. 50 *per mensem* notified in connection with the Delhi Coronation Durbar.

Reference to page in the Civil Budget Estimate.

110. The expenditure under the minor head *Presidency Police* includes the cost of scheme (*d*), reorganization of the City Police. The decrease in the revised estimate as compared with the budget for the current year occurs mainly under pay of police force and is due to failure to recruit up to the sanctioned strength. The budget for the ensuing year provides for better recruitment. 108-112

111. *Superintendence.*—The salaries of the Inspector-General and of the Deputy Inspectors-General and of their establishments are accounted for under this minor head. The lower figures in the accounts for 1911–1912 were due to the absence of the permanent Inspector-General on leave. The increase in the revised estimate as compared with the budget for the current year is due to the cost of tents to be purchased by the Inspector-General of Police for the use of Deputy Inspectors-General and District Police officers, and to the purchase of an elephant for the Deputy Inspector-General, Northern Range. 113-113

112. *District Executive Force.*—The salaries of District Superintendents, Assistant and Deputy Superintendents and of their establishments, the cost of the District Police force, the provincial training school at Vellore and the recruit schools for constables are included under this minor head. The expenditure under this head represents over 80 *per cent.* of the expenditure under the whole major head. 113-119

The accounts for 1910–1911 include charges for the reorganization of the establishment in the head-quarter and sub-divisional police offices in the Presidency which was introduced on 1st August 1910.

The increase in 1911–1912 was due mainly to the enlistment of additional constables so as to bring the force nearer to the sanctioned strength, to promotions in the grades of inspectors and sub-inspectors, to the creation of the new district of North Arcot and to the grant of the Royal bonus.

The enlistment of additional constables, promotions made in the grades of inspectors and sub-inspectors, acting allowances paid to constables acting as head constables, grant of grain compensation allowance throughout the year in several districts at enhanced rates, more travelling, the grant to head constables of full travelling allowance admissible under the Civil Service Regulations, the adjustment of the cost of railway warrants issued in the closing months within the year instead of in the succeeding year, the strict enforcement of the rule regarding maintenance of horses by sub-inspectors, the reorganization of the armed reserves and the opening of the Central Recruits' School, Coimbatore, were among the chief causes which contributed to the increase in the actuals for 1912–1913.

The increase in the revised estimate as compared with the budget for the current year is mainly due to larger expenditure under grain compensation allowance and travelling and conveyance allowances and on clothing and uniform than was anticipated when the budget was framed.

The budget for 1914–1915 provides, as in previous years, for the full sanctioned strength required under the reorganization of inspectors, sergeants, sub-inspectors, head constables and constables of the District Police force, less probable savings representing the cost of so much of the force as is not likely to be recruited in 1914–1915. The budget contemplates better recruitment.

113. The expenditure in connection with police taluiyaris appears under the minor head *Village Police.* 120

114. The charges of the *Criminal Investigation Department* are shown under the fifth minor head. The finger-print establishment, which previously formed part of the Inspector-General's establishment, and was shown under the minor head *Superintendence*, has been transferred to this branch which is controlled by a Deputy Inspector-General who also supervises the Railway Police. The enhanced rates of pay given to inspectors and the strengthening of the establishment of the department have contributed to increased expenditure under this head. 120-121

115. The minor head *Railway Police* includes the cost of the police staff employed on railways, and one-fourth of the salary of the Deputy Inspector-General for Criminal Intelligence and Railways and of his office establishment. The cost of supervision and of the police executive staff is distributed among the railways concerned in proportion to mileage. Seven-tenths of the aggregate cost is recoverable from the railways, the recovery being shown in deduction of the charges. 121-123

133 116. Under the next minor head is shown the expenditure on account of cattle-pounds in the mufassal, the charges on account of the pounds in Madras being debited to the minor head *Presidency Police*.

129-131 117. *Miscellaneous.*—A large portion of the expenditure in the revised estimate for the current year under this new minor head relates to non-recurring expenditure in connection with the establishment of settlements for the reclamation of criminal tribes and for the reception of prisoners with a view to weaning them from criminal habits and converting them to the pursuit of agriculture and other respectable industries. It is expected that a considerable proportion of these charges will be for the establishment of settlements, and thus non-recurring, while as the inmates of the settlements will, it is hoped, eventually support themselves, the recurring charges are likely steadily to diminish. The budget estimate for the ensuing year provides mainly for recurring charges and a portion of the non-recurring outlay that will be incurred in 1914–1915.

118. The additional outlay on schemes of police reorganization, as compared with the previous normal charges, is estimated roughly at 37·00 in 1914–1915 and 33·59 in 1913–1914 as against 30·43 in 1912–1913, 27·49 in 1911–1912 and 24·81 in 1910–1911.

21. Ports and Pilotage.

131-132 *Expenditure.*

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Marine establishments	·22	·21	·41	24	·36	·36

135 119. The charges under this head relate to the office of the Agent for Government Consignments.

132 120. The increase in 1912–1913 was due to heavy boat hire and harbour dues incurred on account of specially heavy specie remittances to and from Rangoon, and to a change introduced in the interests of economy from 1912–1913 in the system of supply of paper purchased from Indian mills, viz, the obtaining of such paper through the Agents for Government Consignments, Calcutta and Madras, instead of through the local agents of the firms supplying the paper As a result of this change the freight charges incurred on this account are debited to this head.

XIX. & 22. Education.

16-17 *Revenue.*

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Fees—Government Colleges—General	·72	·93	·98	1·02	1·19	1·20
Fees—Government Colleges—Professional	·74	·95	1·16	1·04	1·09	1·07
Fees—Schools—General	·30	·30	·32	·37	·33	·33
Fees—Schools—Special	·13	·14	·15	·11	·15	·15
Miscellaneous	·36	·91	·35	·28	·36	·24
Total ..	2·25	3·23	2·96	2·82	3·12	3·09

Reference to page in the Civil Budget Estimate.

Expenditure. 132–148

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
University	22	·23	6·16	1·06	3·62	1·98
Direction	·75	·77	1·11	1·07	1·17	·95
Inspection	7·12	7·40	7·68	9·13	9·11	3·94
Government Colleges—General ..	2·79	3·19	3·64	3·32	3·50	3·77
Government Colleges—Professional	2·29	2·34	2·25	2·86	2·55	2·85
Government Schools—General ..	2·51	2·79	11·12	16·27	15·37	19·70
Government Schools—Special ..	3·55	4·25	6·26	8·25	8·06	8·66
Grants-in-aid	17·20	20·68	25·85	31·22	34·48	29·28
Scholarships	·84	·85	1·03	1·25	1·18	1·49
Miscellaneous	2·16	3·13	·20	·20	·22	·52
Refunds	..	·01	·03	..	·01	·01
Lump grant	..	..	..	23·00	..	1·25
Total ..	39·66	45·67	65·53	97·63	91·67	79·42

121. The receipts and charges on account of industrial development which were shown under the heads XXI. and 26. SCIENTIFIC, ETC., DEPARTMENTS prior to the 1st January 1911 were exhibited from that date under the heads XIX. and 22. EDUCATION. From the 1st February 1914 they are re-transferred to the heads XXI. and 26. SCIENTIFIC, ETC., DEPARTMENTS, the Secretary of State having sanctioned the creation of a separate department under the control of a Director of Industries. 90 & 202–205

Contributions to district boards and municipalities for expenditure on elementary education which were previously classified under the minor head "Miscellaneous" are since 1912–1913 exhibited under the minor head "Government Schools —General" in accordance with the requirements of financial rules.

Revenue. 16–37

122. *Fees—Government Colleges—General and Professional.*—The higher figures from 1911–1912 onwards are due to an increase in the strength of Government Arts Colleges and of the Law College.

123. *Miscellaneous.*—As already stated, the figures for the years 1910–1911 to 1913–1914 under this minor head include receipts relating to industrial development. The increase in 1911–1912 was due to the fact that the second instalment of the purchase money and the balance of the value of stock paid by the Rewah Darbar on account of the chrome tannery at Sembium sold to them were credited under this minor head, the instalments which had been already paid by them having been shown in the accounts for 1910–1911 under the head XXI. SCIENTIFIC, ETC., DEPARTMENTS—*Miscellaneous.* 37

Expenditure. 132–148

124. The expenditure under this major head represents the cost incurred by Government directly on education, including establishments maintained in Government colleges and schools, the staff for the inspection and supervision of all recognized institutions, grants-in-aid to educational institutions under the management of private bodies, and subsidies to district boards and municipalities for educational purposes. The cost of the construction of school buildings by Government directly or through the agency of local bodies, and all charges incurred by the Public Works department on educational institutions as well as other indirect charges, such as pensions to officers of the department and stationery supplied to Government institutions, are not shown here, but under the heads of account to which such charges are debitable.

125. The figures presented under most of the minor heads dealt with in the succeeding paragraphs have been considerably affected by the grants received from Imperial funds. These recurring and non-recurring grants may be summarised as follows :—

Object.	Amount. Non-recurring.	Amount. Recurring	Minor heads under which expenditure is classified.
(1) In 1910–1911 for various special objects such as furniture, apparatus, buildings, etc.	6·57	..	(i) *Government Colleges—General and Professional*
			(ii) *Grants-in-aid.*
			(iii) 45. *Civil Works—Civil.*
(2) In 1912–1913 for expansion of education, mainly elementary.	..	8·25	(i) *Inspection.*
			(ii) *Government Schools—General and Special.*
			(iii) *Grants-in-aid.*
			(iv) *Scholarships.*
(3) In 1912–1913 for grants to aided secondary schools.	..	·80	*Grants-in-aid.*
(4) In 1912–1913 for hostels .. .. .. (2·25 for expenditure in 1912–1913 and the balance in 1913–1914).	4·50	..	*Grants-in-aid* and 45. *Civil Works.*
(5) In 1912–1913 for the Madras University ..	4·00	·65	*University.*
(6) In 1912–1913 for the extension of education among the poorer classes of the domiciled community in the City of Madras.	..	·80	*Grants-in-aid.*
(7) In 1912–1913 for various special objects (intended for expenditure in the course of three years, viz., 1913–1914 to 1915–1916).	49·00	..	(i) *University.*
			(ii) *Government Schools—General—Subsidies to local bodies.*
			(iii) *Government Schools—Special.*
			(iv) *Grants-in-aid.*
			(v) 45. *Civil Works—Civil.*
			(vi) 45. *Civil Works—Public Works Department.*
(8) In 1913–1914 for expansion and improvement of education.	..	6·80	(i) *Government Schools—General.*
			(ii) *Government Schools—Special.*
			(iii) *Grants-in-aid.*
			(iv) *Scholarships.*
	64·07	16·50	

The foregoing statement does not include the recurring Imperial grant of 1·25 from 1914–1915 onwards which has very recently been made by the Government of India and which is referred to in paragraph 11 *ante*.

126. *Item* (1).—Of this a sum of 3·05 was spent in 1911–1912 and the balance is merged in the expenditure incurred in 1912–1913 on grants to secondary schools for equipment (2·00) and to local bodies for the construction of elementary school buildings (6·56).

127. *Item* (2).—Out of the annual recurring grant of 50 for the promotion of popular education announced at the Delhi Coronation Darbar, the portion assigned to this Presidency was 8·25 to be distributed approximately as follows :—

(a) Extension and improvement of elementary education for boys	5·78
(b) Education of girls	·87
(c) Hostels	·96
(d) Technical and industrial education	·12
(e) Education of Europeans and Anglo-Indians	·52
Total ...	8·25

Reference to page in the Civil Budget Estimate.

This grant of 8·25 was fully utilized in 1912–1913 and will be fully spent in 1913–1914 and 1914–1915 also.

The outlay on items (*c*), (*d*) and (*e*) is shown under the minor head GRANTS-IN-AID. In utilizing the remainder of the grant of 8·25, the main objects of expenditure have been as follows:— 140

(i) increase in the rates of stipends to elementary teachers under training and training extra batches of teachers,

(ii) increase in the pay of teachers in elementary schools,

(iii) opening of additional elementary schools and placing on a more permanent footing a number of the ephemeral teacher-manager schools, and

(iv) increase in the subordinate inspecting agency.

128. *Item* (7).—The non-recurring grant of 49·00 is intended for expenditure in the three years 1913–1914 to 1915–1916 and is to be devoted approximately for the following purposes:—

(1) Colleges and secondary schools and training institutions ...	6·00
(2) Elementary schools	17·00
(3) Educational hygiene, gymnasia, playgrounds, swimming baths, gardens, reading-rooms, common rooms, etc.	6·00
(4) Manual training	1·50
(5) Girls' schools, technical and special schools	6·00
(6) European education	5·50
(7) University	3·00
(8) Hostels	4·00
Total ...	49·00

The expenditure in 1913–1914 and 1914–1915 appears under the heads 22. EDUCATION, 45. CIVIL WORKS—CIVIL and 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT as follows:—

	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.	
22. EDUCATION	4·21	4·72	132
45. CIVIL WORKS—CIVIL	11·19	8·34	205
45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT	·80	3·25	248
Total ...	16·20	16·31	

The sum of 8·34 entered in the budget estimate for 1914–1915 under 45. CIVIL WORKS—CIVIL includes an allotment of 5·00 for grants to local bodies for the construction of elementary school buildings, entered with reference to the recommendation of the Finance Committee of January last.

129. *Item* (8).—The recurring grant of 6·80 is intended for expenditure approximately as follows:—

(i) Elementary education	3·50
(ii) Girls' education	·87
(iii) Colleges and training institutions	·30
(iv) Secondary education	1·35
(v) Technical and special education	·09
(vi) Manual training	·12
(vii) European education	·67
Total ...	6·80

The amount will be fully spent in 1913–1914 and 1914–1915. The bulk of the expenditure appears under the heads "Government Schools, General—Subsidies to local bodies" and "Grants-in-aid," the main objects being the improvement of existing schools, by the payment of increased teaching grants, enhanced rates of capitation grants for girls and pupils belonging to the backward classes, capitation allowances on account of pupils in the four lower standards in all elementary schools under public management irrespective of their grade, and by additions to, and improvement in the scale of salaries of, the staffs of local board and municipal schools. 170 118

The total amount of 23·00 made up of the above recurring Imperial grant of 6·50 and the sum of 16·20 being the portion of the non-recurring Imperial grant of 49·00 referred to in paragraph 128, was entered by the Government of India as a lump allotment in the budget estimate for 1913–1914.

182 180. *University.*—This minor head includes expenditure on account of—

(*a*) grants for the development of University work in the direction of the realisation of the idea of a teaching University;

(*b*) travelling expenses of Fellows proceeding on the inspection of colleges and other duties immediately connected with University business; and

(*c*) special schemes, such as University building and equipment and University lectures.

The details of the figures from 1912–1913 onwards under this minor head, including the grants for University education included in the lump allotment of 23·00 entered in the budget estimate for 1913–1914, are as shown below :—

Item.	Actuals, 1912–1913.	Budget, 1913–1914.	Revised, 1913–1914.	Budget, 1914–1915.
I.—From Imperial revenues.				
(i) Recurring grants	·65	·65	·65	·65
(ii) Non-recurring grants	4·09	*2·00*	2·00	1·00
II.—From Provincial funds.				
(iii) Towards the construction of a University library	1·24	...	...	...
(iv) Towards the cost of publishing a Tamil lexicon	·06	·20	·17	·125
(v) Travelling allowance to Fellows	·20	·20	·20	·20
(vi) Maintenance of Johnston of Carnsalloch scholarship	·005	·005	·005	·005
Total ..	6·16	*3·06*	3·02	1·98

The details of the scheme of expenditure approved by the Government of India upon which the recurring Imperial grant of ·65 is being spent are as follows :—

Librarian (university and oriental library)	·08
Additional library staff, travelling expenses of pandits, cost of printing, publication of and purchase of manuscripts, incidentals, etc.	·05
Courses of lectures of an advanced character by specialists from Europe and in India to be arranged, if possible in conjunction with other Indian universities	·12
A university Professorship in Indian History and Archæology at a salary of Rs. 500—50—1,000, intial expenditure	·06
The development of the study upon modern lines of the languages of India, and especially of South India	·36
	·65

Out of the non-recurring grant of 4·00, a sum of 2·00 has been set apart for expenditure on the proposed university library building; 1·50 on the purchase of books and manuscripts for the libraries and ·50 for the institution of a temporary professorship in Indian economics.

Besides the non-recurring grant of 4·00 given in 1912–1913 for the development of University work, the Government of India have sanctioned a further non-recurring grant of 3·00 for capital objects connected with the development of University work, the grant being subject to the approval by the Government of India of a scheme for the utilisation of the amount. Out of this grant of 3·00 which is included in the total non-recurring grant of 49·00—*vide* item (7) in paragraph 128 *ante* — a sum of 2·00 is entered in the revised estimate for 1913–1914, and the balance viz., 1·00, in the budget estimate for 1914–1915.

Reference to page in the Civil Budget Estimate.

131. *Direction.*—The increase in the figures from 1912–1913 onwards is due to the expenditure on account of the Special Deputy Director appointed for two years from July 1912 to enable the Director of Public Instruction to devote his full attention to the drawing up and carrying out of schemes connected with the improvement and extension of elementary education. 132

The budget estimate for 1914–1915 contains provision for only four months' charges on this account as the appointment will cease on the 30th June 1914. The revised estimate for 1913–1914 includes ·05 for printing survey maps in connection with the scheme for the development of elementary education. Both the revised estimate for 1913–1914 and the budget estimate for 1914–1915 take into account the cost of a revision of the establishment in the office of the Director of Public Instruction.

132. *Inspection.*—Pending the settlement of the question of permanently increasing the inspecting agency, sanction has been accorded provisionally to the employment of 48 additional temporary sub-assistant inspectors of schools urgently required to meet the exigencies created by the expansion of elementary education that has already taken place. The actuals of 1912–1913 include ·40 for this purpose while about 1·04 is provided in the figures for 1913–1914 and 1914–1915. 133-135

The figures from 1913–1914 contain provision for the raising of the pay of clerks in the offices of the assistant and sub-assistant inspectors of schools from Rs. 15 to Rs. 20. 134

The budget and the revised estimates for 1913–1914 include an allotment of ·19 for the provision of optical lanterns and slides for inspecting officers made with reference to the recommendation of the Finance Committee of 1913.

The budget estimate for 1914–1915 contains a full year's provision for a ninth Inspector of Schools and his establishment, one-third of the cost of whom is debited to this Presidency, the remaining two-thirds being debited to the revenues of Coorg and Bangalore. 133

The provision for the Superintendent of Industrial Education which was since the 1st January 1911 shown under this head is from the 1st February 1914 being exhibited under 26-Q. SCIENTIFIC, ETC., DEPARTMENTS—MISCELLANEOUS; the designation of the appointment being changed to "Director of Industries."

133. *Government Colleges—General.*—The accounts for 1912–1913 include special expenditure on purchase of books and maps, furniture and apparatus, etc. 135-136

The increase in the revised estimate for 1913–1914 as compared with the budget estimate for that year is due mainly to the payment of increments to officers on progressive pay and to the fact that the savings on account of officers on long leave out of India anticipated in the budget estimate will not be realised. The budget for 1914–1915 follows the revised estimate for the current year and contains an allotment of ·17 for the purchase of apparatus for physical science classes in the Government College, Kumbakōnam, made with reference to the recommendation of the Finance Committee of January last.

134. *Government Colleges—Professional.*—The budget estimate for 1913–1914 contained the following allotments:— 136-137

(*a*) A special grant of ·30 for the purchase of the apparatus and machinery required for the teaching of higher electrical engineering in the College of Engineering, made with reference to the recommendation of the Finance Committee of 1913;

(*b*) ·25 for the strengthening of the staff of the Law College, Madras and 135

(*c*) ·08 for an instructor in manual training in the Teachers' College, Saidapet.

The charge on account of another instructor who will work under the Inspector of European Schools was shown under the next minor head "*Government Schools—General.*"

Expenditure on items (*b*) and (*c*) will not be incurred in the current year but has been allowed for in the budget estimate for 1914–1915. The budget estimate for 1914–1915 provides for six months' charges for the appointment of a Professor of Electrical Engineering and his assistant in the College of Engineering. It also includes an allotment of ·30 for the opening of a Teacher's College in the Northern Circars, which has been entered with reference to the recommendation of the Finance Committee of January 1914.

189-142 135. *Government Schools—General.*—As already stated, subsidies to local boards and municipalities towards expenditure on the maintenance of elementary schools which were previously shown under the minor head "*Miscellaneous*" are since 1912–1913 being exhibited under this minor head, viz., "*Government Schools—General.*"

The details of the figures under this minor head since 1912–1913 are as shown below:—

	Accounts, 1912–1913.	Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
(*a*) Government Schools, proper (Secondary and Elementary for boys and for girls) ..	2·90	3·47	3·36	3·81
(*b*) Payments in support of local board and municipal schools—mainly elementary ..	8·22	12·80	15·01	15·89
Total ...	11·12	16·27	18·37	19·70

136. *Item* (*a*)—*Government Schools, Proper.*—The budget estimate for 1913–1914 contained with references to the recommendation of the Finance Committee of January 1913 allotments of -

(1) ·15 for the opening of a secondary school for girls in the Madras city; and
(2) ·25 for the opening of additional elementary schools for girls.

In regard to (1), a Government secondary school for girls with a training section attached was opened in Triplicane in March 1913, and the expenditure appears under the next minor head "Government Schools, Special—Training Schools for Mistresses," both in the revised estimate for 1913–1914 and in the budget for 1914–1915.

139 The sum of ·25 referred to in (2) is being spent through local bodies and is included in the figures under the sub-head "Payments in support of Local Board and Municipal Schools," both in the revised estimate for 1913–1914 and in the budget for 1914–1915.

140-142 The revised estimate for 1913–1914 under the sub-head "Government Schools, proper" includes expenditure on account of capitation allowance to teachers in boys' and girls' schools, while the budget estimate for 1914–1915, besides providing enhanced expenditure under capitation allowance, contains provision for instructors in manual and physical training.

143 137. *Item* (*b*)—*Payments in support of local board and municipal schools.*—It is under this sub-head and under the minor head "*Grants-in-aid*" that the heaviest expenditure in connection with the expansion of elementary education occurs. The policy pursued is to open new schools in both urban and rural areas working through the agencies of the local bodies concerned, as well as to secure the improvement of existing schools, by the offer of larger salaries and enhanced capitation allowances and by increased facilities for training.

Against a subsidy of 8·16 given in 1911–1912 to local bodies for the maintenance of schools, mainly elementary, which was an advance of about a lakh on the previous years' figures, the budget estimate for 1913–1914 was fixed at 12·80 including a special grant of 2·50 made on the recommendation of the Finance Committee for equipment of local board and municipal elementary schools. This latter grant has since been found to be unnecessary, the Director of Public Instruction having reported that local bodies had large unspent balances of previous grants. Additional allotments over and above those provided in the budget for 1913–1914 have, however, been made in the course of the current year towards the construction of elementary school buildings, the expenditure on account of which is shown under the head 45. CIVIL WORKS—Civil. Excluding this special allotment of 2·50, the budget estimate for 1913–1914 was 10·30, while the revised estimate for the year is placed at 144 15·01 which includes non-recurring grants aggregating about 1·34 for the purchase of books and slates for pupils belonging to backward classes and for school gardens and equipment and a recurring grant of nearly 2½ for improving the scale of salaries of the teachers employed in board and municipal secondary schools and colleges.

Reference to page in the Civil Budget Estimate.

The budget estimate for 1914–1915 is fixed at 15·89 which includes an allotment of ·10, entered with reference to the recommendation of the Finance Committee of January last, for the opening of college classes to one of the secondary schools in the Ceded districts.

The increased expenditure is on account of the larger grants now found to be required for the purposes already explained in paragraphs 127 and 129 *ante*. The great increase of expenditure since 1910–1911 is met partly from the Imperial recurring grants of 8·25 and 6·80 already referred to and partly from Provincial revenues proper, from which source a progressively increasing contribution of 2·00 *per annum* is being set apart since 1912–1913 for meeting recurring liabilities on education under this and other minor heads. The number of new elementary schools opened with the aid of special grants in 1911–1912 and 1912–1913 is 696 and 1,784 respectively.

Although the expenditure on account of subsidies for the construction of school buildings is not shown under this head, it may be mentioned here that the expenditure for the purpose appearing under the head 55. CIVIL WORKS—CIVIL has been as follows :— 225

1911–1912 (Accounts)	1·25
1912–1913 (,,)	6·56
1913–1914 (Budget)	4·17
1913–1914 (Revised)	15·45
1914–1915 (Budget)	8·39

The budget provision of 8·39 for 1914–1915 includes an allotment of 8·00 entered with reference to the recommendation of the Finance Committee of January last for grants to local bodies for the construction of elementary school buildings.

138. *Government Schools—Special.*—The charges on account of Industrial Education, viz., Technical Institute and Weaving, Dyeing and Leather Experts, which were exhibited under this minor head from the 1st January 1911 are, as already stated, being shown under the head 26-Q. SCIENTIFIC, ETC., DEPARTMENTS—MISCELLANEOUS from the 1st February 1914. 143–147

The increase in the figures from 1912–1913 occurs mainly under training schools and is due to the payment of a higher rate of stipends and to the training of extra batches of students in order to provide for the large number of teachers required for the expansion of elementary education. The rates of stipends paid to elementary and secondary teachers and would-be teachers including Hindu and Muhammadan schoolmistresses under training have been raised by Rs. 2 a month in order to offer greater inducement to undergo training. 208–235

The budget for 1913–1914 included a provision of ·70 for the reorganization of Higher Elementary training schools for masters and a special allotment of ·44 for improving the equipment of Government training schools for masters recommended by the Finance Committee of January 1913. Of this latter grant of ·44, the expenditure in the current year will be ·28 and the balance, viz., ·16, is provided in the budget estimate for 1914–1915. The budget estimate for 1914–1915 contains a full year's provision for the reorganization of Secondary training schools for masters and for the opening of a training school in the City of Madras.

For women, besides the training sections attached to the existing Government girls' schools at Rajahmundry and Kumbakonam (Tanjore), and the industrial classes in the existing training schools for women, a Government Secondary Girls' school with a training section was opened in Triplicane in March 1913, to which has been transferred the widows' home which was opened last year in connection with the Presidency Training School for Mistresses. A secondary school for girls to which it is proposed ultimately to attach a hostel has also been opened at Vizagapatam. This school, although it will not be definitely organized at present as a training school, will attempt to raise female education in the Northern Circars to a higher stage with the object of securing more female teachers in those districts where they are not at present forthcoming. The budget estimate for 1914–1915 contains a provision of ·05 for the reorganization of the Presidency Training School for Mistresses.

139. *Grants-in-aid.*—The figures under this head are swelled by expenditure from Imperial grants both recurring and non-recurring and from special allotments from Provincial revenues proper made chiefly with reference to the recommendations of the Finance Committees of previous years. The total figures under this minor head may be classified as follows. 148

	Actuals, 1912-1913.	Actuals, 1913-1914.	Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
A.—Recurring.					
(1) Teaching grants, colleges ...	·65	·78	·80	·90	·90
(2) Teaching grants, secondary schools	1·93	2·91	2·90	3·23	3·23
(3) Teaching grants, elementary schools	11·41	11·92	12·00	13·52	13·52
(4) Teaching grants, schools, special	·74	·71	·67	·76	·78
(5) Teaching grants, industrial schools	·09	·31	·42	·51	...
(6) Stipendiary grants in aided training schools	·43	·58	·55	·79	·83
(7) European schools ...	2·16	2·50	3·18	3·66	3·66
Total ...	17·71	19·71	20·52	23·37	22·90
B.—Special.					
(8) Building grants	·62	1·29	·73	1·06	·73
(9) Subsidy to aided training schools	...	·07	·13	·16	...
(10) Grants for furniture, apparatus, etc.	2·36	3·24	6·15	5·40	2·07
(11) Hostels	...	·59	3·22	3·53	2·96
(12) European schools (building and special grants)	·59	·95	·49	1·01	·62
Total ...	3·57	6·14	10·71	11·16	6·38
Grand Total ...	20·68	25·85	31·23	34·47	29·28

The increase in the figures under *Recurring* is due mainly to recurring Imperial grants given by the Government of India from 1912–1913 onwards.

403-701 *Item* (5) *Industrial schools.*—Grants to Industrial schools which were exhibited under this minor head from the 1st January 1911 is, as already stated, being shown under the head 26-Q. SCIENTIFIC, ETC., DEPARTMENTS—MISCELLANEOUS from the 1st February 1914.

Item (10) *Grants for furniture, apparatus, etc.*—The budget estimate for 1914–1915 contains an allotment of 1·00 entered with reference to the recommendation of the Finance Committee of January last.

Item (11) *Hostels.*—The Government of India have given the following grants from Imperial funds for hostels:—

Non-recurring.

(i) In 1912–1913 for expenditure in 1912–1913 and future years (item 4 in paragraph 125 *ante*) 4·50

(ii) In 1912–1913 for expenditure in 1913–1914 and future years (included in the non-recurring grant of 49—item 8 in paragraph 128 *ante*). 4·00

Recurring.

(iii) Included in the Coronation grant of 8·25 from 1912–1913 onwards (paragraph 127 *ante*). ·96

The expenditure of ·59 in 1912–1913 comes out of the grant in item (iii). Out of the allotment of 4·50 against item (i), a sum of 2·25 which was intended for expenditure on hostels in 1912–1913 was utilised for the construction of elementary school buildings in that year, the expenditure on which was shown under 45. CIVIL WORKS—CIVIL.

The balance of item (i), viz., 2·25 together with ·96 in item (iii), was entered in the budget estimate for 1913–1914. Besides this, an allotment of 1·00 being portion of item (ii) above was included in the lump grant of 23 under this major head

Reference to page in the Civil Budget Estimate.

entered by the Government of India in the budget in March 1913. The budget grant for 1913–1914 for hostels was thus 4·21, of which ·68 representing the cost of hostels to be constructed by the Public Works Department has been transferred to the head 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT. The balance, viz., 3·53 is shown in the revised estimate for 1913–1914.

The provision of 2·96 in the budget for 1914–1915 is made up of (*a*) 2·00, being a portion of the balance of the grant against item (ii), and (*b*) ·96, item (iii) above.

140. *Scholarships.*—Both the revised estimate for 1913–1914 and the budget estimate for 1914–1915 provide for more scholarships in colleges and secondary schools, and some scholarships for widows willing to become teachers. 144

141. *Miscellaneous.*—The decrease in the figures under this head since 1912–1913 is, as already explained, due to the transfer to the minor head *Government Schools—General*, in accordance with the provisions of the financial codes, of the charges on account of subsidies to local bodies for the opening and maintenance of elementary schools. The budget estimate for 1914–1915 contains, with reference to the recommendation of the Finance Committee of January last, allotments of ·20 for the compilation of a Telugu dictionary and of ·10 for the compilation of a Malayalam dictionary. 142

142. *Lump grants.*—The sum of 23·00 which was entered in lump by the Government of India in the budget estimate for 1913–1914 in March 1913 is made up of (1) the Imperial recurring grant of 6·80 given from 1913–1914 onwards and (2) the Imperial non-recurring grant of 16·20 being the first instalment of the total assignment of 49·00 given by the Government of India for expenditure in three years, viz., 1913–1914 to 1915–1916. The details of the distribution of these grants both in the revised estimate for 1913–1914 and in the budget estimate for 1914–1915 are given in paragraphs 128 and 129 *ante*. 132

In passing orders on the second edition of the estimates submitted to them in February last, the Government of India have sanctioned for expenditure on education a recurring annual assignment of 1·25 from 1914–1915. No details are at present forthcoming.

143. The budget estimate for 1913–1914, viz., 97·63 includes, (1) the non-recurring Imperial grant of 16·20, (2) the non-recurring Imperial grant of 2·25 for hostels referred to in paragraph 139 *ante*, (3) allotments aggregating 3·53 for special non-recurring objects such as equipment of secondary and training schools made with reference to the recommendations of the Finance Committee of 1913, and (4) a provision of 1·86 for the department of industries which is with effect from the 1st February 1914 being shown under the head "26-Q. SCIENTIFIC, ETC., DEPARTMENTS—MISCELLANEOUS." Excluding the provision for these items aggregating 28·69, the budget figure for the current year is 68·94.

The budget figure of 79·42 for 1914–1915 includes (*a*) 4·72 out of the non-recurring Imperial grant of 16·31 (the second instalment of the total grant of 49·00 given by the Government of India for expenditure in three years 1913–1914 to 1915–1916) and (*b*) allotments aggregating 1·47 for special non-recurring objects recommended by the Finance Committee of January 1914. If these special items as well as the further recurring Imperial grant of 1·25 referred to in paragraph 142 *ante* are excluded, the budget figure for 1914–1915 is 71·98 which is 3·04 in excess of the current year's budget figure (68·94) after excluding special items. This excess includes the progressively increasing contribution from Provincial funds proper of 2·00 *per annum* for the improvement and extension of education, mainly elementary, referred to in paragraph 137 *ante*.

With reference to the recommendation of the Finance Committee of January last, the following allotments relating to education have been entered in the budget estimate for 1914–1915 under the head 45. CIVIL WORKS:— 235

3·00 as grants to local bodies for the construction of elementary school buildings; and

0·60 for the acquisition of sites for play grounds for educational institutions in the Madras City and in the Mufassal.

XX. & 24. Medical.

Revenue.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Medical School and College fees ..	·38	·42	·40	·39	·41	·40
Hospital receipts	·84	·84	·83	·84	·85	·83
Lunatic Asylum receipts	·22	·20	·21	·21	·23	·21
Contributions	·20	·20	·46	·20	·79	·21
Miscellaneous	·11	·11	·12	·12	·12	·12
Total ..	1·25	1·27	1·54	1·26	1·90	1·27

145–171

Expenditure

	Accounts.			Budget estimate, 1913–1914	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911	1911–1912.	1912–1913.			
Medical establishment ..	4·63	4·92	5·06	4·96	4·91	5·01
Hospitals and dispensaries ..	6·85	6·06	6·82	8·83	10·50	8·02
Sanitation and vaccination ..	1·75	1·80	2·50	2·74	3·89	5·96
Grants for medical purposes	1·07	1·08	1·38	1·37	1·14	1·11
Medical School and College ..	2·53	2·65	2·98	2·86	2·81	3·04
Lunatic Asylums	1·36	1·48	1·56	1·59	1·60	1·70
Chemical Examiner	·32	·26	·26	·27	·30	·32
Refunds	·01	·02	·01	·02	·01	·01
Lump grant sanctioned by the Government of India ..	..	..	..	16·50	..	..
Total ..	18·22	18·27	20·52	39·14	25·16	25·17

Revenue.

137–138 144. The minor head *Lunatic Asylum receipts* comprises payments by private persons for the maintenance of non-pauper lunatics and the sale-proceeds of work executed by patients in lunatic asylums.

137

145. Under the minor head *Contributions* the annual payment of ·20 by the Madras Corporation towards the maintenance of Government hospitals and dispensaries in the city is shown. The actuals for 1912–1913 and the revised estimate for 1913–1914 include contributions of ·28 and ·59 respectively from the Indian Research Fund placed at the disposal of the Government of Madras for anti-malarial projects. The budget estimate for 1914–1915 takes credit for a sum of ·01 to be recovered from the same fund towards the cost of the Sub-Assistant Surgeon in 1913–1914 and 1914–1915 deputed in connection with the investigation of *kala azar*.

138

146. Fees for chemical analyses at the King Institute and the sale-proceeds of calves are credited to the minor head *Miscellaneous*.

Expenditure.

148–151

149–150

147. *Medical establishment.*—The increase in the accounts for 1912–1913 is due to the grant of privilege leave to the Surgeon-General and to his deputation to Europe for one month in addition to the period of leave to study the latest examples of hospital construction and equipment, and to promotions of Indian Medical Service officers. The budget estimate for 1914–1915 includes allotment for the appointment of a new District Medical and Sanitary officer in Jeypore.

151–160

148. *Hospitals and dispensaries.*—The actuals for 1910–1911 included a special grant of ·50 to St. Bartholomew's Hospital, Ootacamund. The absence of such special grant in 1911–1912 mainly accounts for the fall in the actuals for that year. The expenditure in 1912–1913 included charges on account of electric lights and fans transferred from 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT to departmental heads from the 1st April 1912, and for the increased supply of hospital necessaries, instruments and chemicals and for indented Europe stores in the General Hospital.

Reference to page in the Civil Budget Estimate.

The revised estimate for 1913–1914 provides—

(i) for a contribution of 2·50 to the Edward VII Memorial Fund instead of 2 included in the budget for that year, 161

(ii) for a grant of ·25 to St Bartholomew's Hospital at Golaconnund,

(iii) for special equipment of the surgical, medical and X-ray wards of the General Hospital, 159

(iv) for increased expenditure anticipated under diet of patients in the General, Maternity and Leper hospitals due to higher prices 152

(v) for grants for hospitals for women and children aggregating ·15 out of the sum of ·20 entered in the budget on the recommendation of the Finance Committee in January 1913; these grants are exclusive of an allotment of ·12 made for similar hospitals and shown, as required by financial code rules, under the head "45. CIVIL WORKS – CIVIL." 159

The allotment of ·10 from Provincial funds for the Victoria Caste and Gosha Hospital, recommended by the Finance Committee, has been increased to ·18 and met out of the Imperial grant of 1·50 for medical relief, but has, under the rules of the Account Code, been debited to the head 45. CIVIL WORKS—CIVIL. 277

The special features of the budget estimate for 1914–1915 are (*a*) the inclusion of a provision of ·14 under a new head "Allowances to House Surgeons and House Physicians," representing allowances payable to young graduates of the Medical College undergoing training as resident surgeons and physicians at Government and other public hospitals; (*b*) the provision for the maintenance of two new dispensaries expected to be opened in the Ganjam Agency—one at Rayagada and the other at Gazalbada; (*c*) a Provincial grant of ·01 being a moiety of the estimated cost of upkeep of the Union Missions Tuberculosis Sanatorium at Madanapalle; and (*d*) the provision of ·89 for grants to hospitals for women and children entered on the recommendation of the Finance Committee in January last. 151 58

142 *Sanitation and vaccination.*—The expenditure shown under this minor head relates mainly to the staff of Deputy Inspectors of Vaccination, the Sanitary and Deputy Sanitary Commissioners and their establishments, the Vaccine section of the King Institute of Preventive Medicine, and the Malaria Board newly-constituted in the year 1911–1912 159–164

The increase in the actuals for 1912–1913 as compared with the preceding year is due mainly to the expansion of the work of the Malaria Board and to the payment of a grant of ·23 to the Chingleput District Board for anti-malarial operations in that district. 160

The revised estimate for 1913–1914 exceeds the budget for that year in consequence of the payment of a further grant of ·59 given by the Indian Research Fund Association to the Chingleput District Board for anti-malarial operations, and of the disbursement to the Koraput District Board of a Provincial grant of ·12 and to the Madras Corporation of a sum of 1·00 for a similar purpose. The increase due to these grants has on the other hand been partly counterbalanced by lapses due to (i) the improbability of utilizing within the year the budget provision of ·12 for temporary staff for cholera duty, (ii) the appointment late in the year of only one of the two additional Deputy Sanitary Commissioners for which a full year's provision was entered in the budget, and (iii) unavoidable delay in the opening of a depot for stocking calves in reserve for the use of the Vaccine section of the King Institute. 226

The budget estimate for 1914–1915 provides a full year's charge for both the additional Deputy Sanitary Commissioners and their establishments, for the cost of a reserve sanitary staff for employment on cholera duty and increased allotment for the cost of reserve calves and for their feeding 161–167

On the recommendation of the Finance Committee in January last a Provincial grant of 8·00 to the Madras Corporation and of ·20 to the Koraput District Board for the further prosecution of anti-malarial measures has also been entered in the budget for 1914–1915.

150. *Grants for medical purposes.*—Charges incurred on preventive measures in connection with bubonic plague and the contribution of Government to the Pasteur Institute at Coonoor are exhibited under this head. 164–61

Provincial funds meet the salary of the Director of the Pasteur Institute and the grade pay of the Assistant Director, both of whom are officers of the Indian Medical Service appointed by the Government. The staff salary of the Assistant Director and the cost of the subordinate staff are met from Provincial funds in the first instance. 164

and subsequently recovered from the Institute. In addition to the charges on account of the Director and Assistant Director, the Government make an annual contribution of Rs. 3,500 from Provincial funds to supplement the grant of Rs. 3,500 from Imperial funds.

164 The actuals for 1912–1913 included expenditure in connection with the investigation of *kala azar*, and larger outlay on plague preventive measures than in the previous year.

In 1913–1914 the charges relating to plague and to the investigation of *kala azar* are expected to be less than in the budget estimate for that year, and there will be a decrease under salaries of the superior staff of the Pasteur Institute at Coonoor owing to changes in the *personnel*. The expenditure relating to the stegomyia survey
169 of ports, for which a provision of ·03 was included in the budget, has been transferred to the head "Malaria Board" under the minor head *Sanitation and Vaccination*.

A small provision has been made in the budget for 1914–1915 to meet the cost of the sub-assistant surgeon deputed in connection with the investigation of *kala azar* in Madras.

165–168 151. *Medical School and College.*—In the years 1911–1912 and 1912–1913, there was increased expenditure on account of instruments and chemicals required at the Medical College. Larger outlay under *salaries* due to changes in the *personnel* of the college staff also contributed to the increase in the latter year.

The decrease in the revised estimate for 1913–1914 as compared with the budget for that year is due partly to the absence on leave out of India of certain officers attached to the Medical College and partly to the members of the college teaching staff drawing smaller rates of pay than were provided for in the budget. The budget estimate for 1914–1915 has been framed with reference to the probable rates of salary the college staff will draw in the coming year, and includes an allotment of ·20 for equipping the Medical College library with up-to-date books and periodicals made on the recommendation of the Finance Committee of January last.

169–170 152. *Lunatic asylums.*—The increase in the figures under this minor head from year to year is mainly explained by the steady growth in the population of the Madras Lunatic Asylum and the high prices for articles of diet.

153. *Chemical Examiner.*—The revised estimate for 1913–1914 and the budget estimate for 1914–1915 include provision for the salary and allowances of a probationary officer undergoing training at the Chemical Examiner's laboratory.

154. The expenditure out of the lump grant of 16·50 entered by the Government of India in March 1913 in the budget estimate for 1913–1914 for urban sanitation (15·00) and medical relief (1·50) is shown under the head 45. CIVIL WORKS to which head also the outlay from these grants will be debited in future. The larger part of this lump grant could not be utilized in the current year.

25. Political.

171–173 * *Expenditure.*

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913			
Political Agents	·96	1·03	·95	·92	·89	·92

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here. This head is not open to discussion.

155. To this head is debited the expenditure on account of Political officers serving under the Madras Government and their establishments and also a moiety of the cost of the Consul at Pondicherry. The charges in connection with the Resident in Travancore and Cochin, the Paymaster of Carnatic Stipends, the Government Agent, Tanjore, the Stipend Pay offices, Kurnool and Vellore, and the Special Agent, South Arcot, are shown in full, but the expenditure connected with the Political establishments in Pudukkōttai and Sandūr is recovered together with pensionary contribution from the Native States concerned, the recoveries being taken in abatement of charges.

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156. The figures for 1911–1912 include the cost of a motor-boat purchased for the Resident. Charges on account of the maintenance of the boat and of annual repairs to the furniture in the Residencies are included in the figures from 1911–1912 onwards. In consequence of the death in May 1912 of the last Rani of Tanjore, Her Highness Matusri Jijasamba Bhai Saheba, the establishment of the Government Agent, Tanjore, has been considerably reduced with effect from the 1st December 1912, the palace being handed over to the Public Works Department. This cause affects the expenditure in the current and ensuing years. 275

XXI. & 26. Scientific, etc., Departments.

Revenue. 18-20

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Botanical and other public garden receipts	·08	·05	·08	·06	·06	·06
Veterinary and stallion receipts	·15	·17	·17	·20	·16	·17
Cinchona plantations	2·87	3·22	2·46	3·14	2·46	3·00
Agriculture receipts including receipts on account of experimental cultivation	·59	·76	·87	·83	·74	·83
Emigration fees	·16	·14	·09	·05	·06	·06
Inland labour transport fees	·01	·01	·02	·01	·03	·03
Examination fees	1·84	1·77	1·87	1·83	1·87	1·87
Fees for inspection of boilers	·23	·25	·26	·26	·31	·28
Miscellaneous	1·09	·11	·09	·15	·13	·28
Total	6·50	6·42	5·69	6·53	5·83	6·58

Expenditure. 176-206

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Archæological department	·37	·48	·49	·52	·50	·42
Provincial Museums	·34	·35	·38	·43	·42	·45
Imperial Institute	..	..	..	·01	..	·01
Steam-boiler inspection establishment	·26	·28	·24	·33	·24	·25
Donations to scientific societies	·03	·03	·03	·03	·03	·03
Bacteriology	·38	·43	·52	·53	·54	·57
Agriculture	3·28	3·47	4·42	5·08	5·69	5·30
Cinchona plantations	3·73	3·58	7·02	4·88	4·56	1·99
Public exhibitions and fairs	·04	·02	·01	·03	·02	·12
Veterinary and stallion charges	·88	·98	1·20	1·39	1·30	1·47
Botanical and other public gardens	·38	·38	·38	·54	·53	·39
Emigration	·16	·15	·15	·15	·13	·15
Inspector of Factories	·09	·11	·13	·20	·21	·21
Registration of railway traffic	·09	·09	·10	·10	·10	·10
Provincial statistics	·17	·18	·20	·23	·23	·24
Examinations	·60	1·25	1·56	1·38	1·49	1·42
Registrar of Co-operative Credit Societies	·62	·78	·93	1·06	1·03	1·23
Miscellaneous	1·95	·75	·61	·80	·96	2·80
Refunds	·01	·04	·01	·01	·01	·01
Lump provision made by Government of India for Agriculture and allied objects	..	..	..	·50	..	..
Total	13·82	13·36	18·66	18·23	18·48	17·45

* Purely Imperial minor heads which are not under the financial control of the Government are not shown here.

Revenue.

18 157. The receipts under *Botanical and other public gardens* represent the sale-proceeds of seeds, plants, fruit and grass at the Government gardens in the Nilgiris and at the Old College Park, Madras.

18 158. The head *Veterinary and Stallion receipts* comprises the fees for the treatment of horses and cattle at Veterinary hospitals.

19 159. Under *Cinchona plantations* appear the sale-proceeds of febrifuge, quinine, bark, seeds, plants and jalap whether obtained from the Government plantations on the Nilgiris or (in the case of quinine) manufactured from purchased cinchona bark. From 1st October 1909 the price of quinine supplied to Government institutions, Native States, Local Fund hospitals and Municipal dispensaries was reduced from Rs. 12 to Rs. 8 per pound. From October 1910 the contents of quinine pice-packets were increased from 7 to 10 grains without altering the price of the packets. Government have also sanctioned an increase in the commission payable to post-masters for sales of pice-packets through their agency, viz., from 1 anna 6 pies to 4 annas per packet of 100 powders. The demand from Burma for quinine in 1911–1912 was larger than in previous years and increased supplies had also to be made to the Bombay and Madras Medical Stores. This, and the higher rate charged from the beginning of 1911–1912 for quinine supplied in small quantities, account for the abnormal rise in the actuals of 1911–1912. The smaller receipts since are due to a drop in the demand from other provinces.

19 160. *Agricultural receipts including receipts on account of experimental cultivation* include mainly sale-proceeds of farm produce at the Central Farm at Coimbatore and at the district farms, and of cotton seed distributed by the Agricultural Department. The revised estimate for the current and the budget for the next year provide for larger receipts than in past years.

19 161. *Emigration fees* represent the fees levied on emigrants to the British colonies. In consequence of the prohibition of indentured emigration to Natal emigration to that Colony has ceased from the 1st July 1911. Fees realized from emigrants to Fiji and Trinidad, however, swelled the receipts in 1911–1912. The revised estimate for 1913–1914 and the budget estimate for 1914–1915 have been based on the latest actuals, and relate mainly to Fiji emigration.

19 162. The receipts under *Inland Labour Transport fees* comprise fees for licenses from contractors, recruiters and local agents and fees for registering emigrants in Ganjām, Vizagapatam, Gōdāvari, Guntūr and Kistna under the Assam Labour and Emigration Act.

19 163. Under *Examination fees* are credited the fees levied from candidates appearing for the various Government examinations and for reward examinations in the vernaculars. Since 1910–1911, the receipts include the fees paid by candidates for the examinations held from March 1911 under the new scheme for the award of Secondary School leaving certificates. The increase in the actuals for 1912–1913 is due to larger receipts from fees for Technical and Secondary School leaving certificate examinations. The revised estimate for the current year and the budget estimate for the ensuing year follow the accounts of 1912–1913.

18 164. *Fees for inspection of boilers.*—These fees are levied in accordance with the rules made under the Madras Steam-Boilers and Prime-Movers Act, 1893. The rise in the receipts is due to an increase in the number of boilers inspected.

20 165. The principal items comprised under the minor head *Miscellaneous* prior to 1911–1912 were receipts from the Weaving and Chrome-tanning departments of the Department of Industries and from industrial institutes. The Government chrome tannery at Sembium was sold to the Rewah Darbar in October 1910, and since that date there were no receipts from that source. As explained in paragraph 121 under EDUCATION, the receipts accruing since the 1st January 1911 from industrial development including the further instalment paid by the Rewah Darbar on account of the Sembium tannery were shown under the head XIX. EDUCATION. This accounts for the fall in the receipts in and since 1911–1912. The principal items comprised in the receipts under XXI. SCIENTIFIC, ETC., DEPARTMENTS—*Miscellaneous* from 1911–1912 onwards have been receipts from the Fishery department and the Marine Aquarium. The Secretary of State having recently sanctioned the creation of a separate Department of Industries under a separate Director, receipts accruing in this department are now shown under this minor head with effect from the 1st February

Reference to page in the Civil Budget Estimate

1914 instead of under XIX. EDUCATION. The budget estimate for 1914–1915 includes a sum of ·07 being the sale-proceeds of articles manufactured in industrial schools and the weaving department, and makes provision for larger receipts from the experimental fishery station which is being worked in all branches as an industrial concern.

Expenditure.

166. The increase in the figures for 1911–1912 under the minor head *Archæological Department* was due to the revision of the Superintendent's office establishment and to the appointment in August 1911 of a temporary additional Superintendent. The actuals for 1912–1913 include a full year's charge on account of the additional Superintendent and the addition to the staff of the Assistant Archæological Superintendent for Epigraphy which was sanctioned with reference to the recommendations of the Finance Committee of 1912.

Mr. Rea, the Superintendent of Archæological Survey, retired from service in October last and the appointment of additional Superintendent has ceased to exist from that date. This cause affects the revised estimate for 1913–1914 and the budget for 1914–1915.

167. The charges in connection with the Government Central Museum, the Connemara Public Library and the Marina Aquarium at Madras are shown under the minor head *Provincial Museums*.

168. The fall in the revised estimate for the current year as compared with the budget occurs mainly under rents, rates and taxes and is due to the postponement of the collection of higher rates of municipal assessment imposed last year. The budget for the ensuing year follows the revised estimate and provides in addition for the appointment of an Archæological Assistant and additional peons.

169. The minor head *Donations to Scientific Societies* comprises the grant of ·01 usually made to the Madras Fine Arts Society towards the expenses of the annual exhibition held by it, and the subvention of ·015 made to the funds of the Madras Literary Society in consequence of the vacation by the society of the space it formerly occupied in the Connemara Public Library. The accounts for 1910–1911 included a grant of ·25 made to the Victoria Technical Institute on the recommendations of the Finance Committee of 1910 to enable the Institute to employ an officer specially to travel among the art workers and instruct them as to the class of goods wanted and those for 1912–1913 a special grant of ·03 to the Bombay Natural History Society with reference to their offer to supply the Madras Museum with duplicate specimens of the mammals of the Madras Presidency.

170. The charges relating to the serum and bacteriological sections of the King Institute of Preventive Medicine at Guindy are shown under the minor head *Bacteriology*, the expenditure on the vaccine section of the Institute being debited to the head 24. MEDICAL—*Sanitation and Vaccination*.

The increase in 1911–1912 is due to larger purchases of chemicals and apparatus. The figures for 1912–1913 and 1913–1914 include charges for working the refrigerating plant installed at the Institute and the cost of additional establishments sanctioned therefor.

The budget estimate for 1914–1915 includes a special allotment of ·33 for the purchase of apparatus required for the Institute.

171. *Agriculture.*—The Agricultural department now comprises the following principal officers:—(*a*) a Director of Agriculture, (*b*) a Superintendent of the Central Farm and Principal of the Agricultural College, (*c*) an Agricultural Chemist, (*d*) Economic and Lecturing Botanists, (*e*) a sugarcane expert, (*f*) three Deputy Directors of Agriculture one of whom is to be in charge of the new western circle and to afford assistance to the Principal of the Agricultural College and two assistants for the northern and southern circles, (*g*) a planting expert, (*h*) a Mycologist and (*i*) an Entomologist. The appointments of the planting expert, sugarcane expert, and the Entomologist have been sanctioned for five years. In respect of the first of

these appointments the period of sanction expires in May 1914; but it may continue for another term of five years and fixed annual contributions towards the cost of this appointment will, it is expected, be obtained from the Mysore and Cochin States and from the United Planters' Association of Southern India. The department is under the immediate control of the Director, who, subject to the general supervision and control of the Board of Revenue, regulates the work of the several agricultural experts and deals with all matters relating to agriculture proper, including agricultural education.

169-173 The increase, in 1911–1912 was mainly due to increased expenditure under experimental and district farms.

174 Towards the end of 1911–1912 the Government of India sanctioned a special non-recurring assignment of 6·50 for expenditure in 1912–1913 and succeeding years on agriculture and allied objects; and a further assignment of ·50 was sanctioned in 1913–1914. The expenditure incurred from these grants is shown below :—

	Grant given by the Government of India.	Expenditure to the end of 1913–1914.	Balance to be spent in future years.
(1) Opening of a sugarcane breeding station ...	2·50	1·00	1·50
(2) Minor Veterinary, Forest and Agricultural objects	1·00	1·00	*Nil.*
(3) Purchase of a reserve of quinine equivalent to five years' requirements	3·50	3·50	*Nil.*
Total	7·00	5·50	1·50

The expenditure of the special grant for the sugarcane breeding station is to be spread over a period of five years from 1912–1913. The budget estimate for 1914–1915 under this minor head provides for an expenditure of ·48 under this item.

181 The increase in the revised estimate as compared with the budget for 1913–1914 is due to additional expenditure incurred during the course of the year (i) on the opening of an Agricultural station at Anakápalle, (ii) on the purchase of instruments and apparatus required for the Agricultural department and (iii) on Indigo experiments, and to the transfer to this minor head from the head "45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT—WORKS IN CHARGE OF CIVIL OFFICERS ACTING AS PUBLIC WORKS DISBURSERS" of the budget provision of ·10 in the current year for the establishment of a second sugarcane crushing station similar to that established at Singanallur.

184–196 The budget for 1914–1915 provides for a full year's charges relating to the new Lecturing Botanist and his staff, and the third Deputy Director of Agriculture and his establishment.

189–195 172 The charges of the Government cinchona plantations on the Nilgiris are recorded under the minor head *Cinchona Plantations.*

196 The large increase in the accounts for 1912-1913 is due to the fact that the whole of the Imperial grant of 3·00 and a supplementary Provincial grant of 1·00 were fully utilised in that year on the purchase of cinchona bark for the maintenance of a reserve of quinine. The figures for 1913–1914 also include an outlay of 3·50 on further augmenting the reserve, of which ·50 represents the special grant given by the Government of India in that year for this purpose.

178. *Public Exhibitions and Fairs.*—The budget estimate for 1914–1915 under this minor head includes an allotment of ·10 entered on the recommendation of the Finance Committee of January 1914 for an Industrial exhibition to be held in Madras.

174–180 174 The minor head *Veterinary and Stallion charges* includes the expenditure on the Veterinary College, Veterinary Assistants, veterinary hospitals and dispensaries and cattle and pony-breeding operations, as well as the amount debitable to Provincial funds on account of the office establishment of the Superintendent of the Civil Veterinary department and on account of the house-rent allowance of the Principal of the Veterinary College and of the Superintendent. The salary and exchange compensation allowance of both the Superintendent and the Principal, who are on the cadre of

References to page in the Civil Budget Estimate.

the Civil Veterinary department, as well as the local allowance of the Principal, are borne by Imperial, but all other expenditure connected with the offices is debited to Provincial funds. The scheme sanctioned by the Secretary of State for the reorganization of the Veterinary department contemplates the establishment of veterinary hospitals at eighty-two selected stations in the Presidency and the formation of a Provincial Veterinary Service, which will consist ultimately of three Deputy Superintendents, fifteen Veterinary Inspectors, and one hundred and thirty-two Veterinary Assistants. By this means it is hoped that veterinary aid will be available to the agricultural population both at hospitals and also in their villages. The scheme can, however, be brought into operation only gradually as the staff is trained at the local Veterinary College.

The increase in the accounts of 1911–1912 was due to the appointment of a new Deputy Superintendent and nine additional Veterinary Assistants during the year.

In 1912–1913 charges for six additional Veterinary Assistants and four additional Veterinary Inspectors and a full year's expenditure on account of the Deputy Superintendent appointed in the previous year were incurred. 177

The decrease in the revised estimate as compared with the budget for the current year is due to the lapse of the provision for the opening of additional veterinary hospitals, as none are likely to be established this year owing to delay in the construction of the necessary buildings, and to smaller expenditure on pony-breeding operations.

The budget for next year provides for the further expansion of the department.

175. *Botanical and other Public gardens.*—On the recommendation of the Finance Committee an allotment of ·15 was provided in 1913–1914 for a grant to the Madras Corporation to enable improvements to be made in the arrangements for the custody of the animals in the People's Park, Madras. This affects the figures for that year. 185–190

176. Under *Inspector of Factories* were formerly recorded the fees paid to the *ex-officio* Medical Inspectors who were also Inspectors or Joint Inspectors of Factories and whose duties were to ensure that the requirements of the Indian Factories Act were complied with. With reference to the recommendations of the Indian Factory Labour Commission of 1908, Government, with the Secretary of State's sanction, appointed in July 1912 a whole-time Inspector of Factories for this Presidency with the necessary establishment. This accounts for the increase in expenditure since 1912–1913. 193

177. *Provincial statistics.*—The increase in the figures under this head from 1912–13 onwards is due to additional establishments employed in the South Arcot, Trichinopoly, Salem, Tanjore and Vizagapatam districts for the preparation of statistics relating to road traffic and inland trade. 199–200

178. The charges under the minor head *Examinations* appertain to the technical examinations and the special tests and other departmental examinations. The figures for 1911–1912 include the compensation payable to the University of Madras for the loss of income occasioned to that body by the substitution of the new examination for the award of Secondary School-Leaving Certificates for the Matriculation examination. The figures from 1912–1913 onwards contain full provision on account of this new scheme. 200–201

The increase in the revised estimate for 1913–1914 over the budget for that year is mainly due to larger payment of rewards to examiners.

179. The progressive increase under the head *Registrar of Co-operative Credit Societies* is due to the appointment of additional staff to keep pace with the development of the co-operative movement in the Presidency. From June 1913 a third Deputy Collector has been placed in charge of a group of districts, and twenty-six additional Inspectors have been appointed in the current year, while two more Deputy Collectors have been posted for training under the Registrar of Co-operative Credit Societies. 202

180. Under the minor head *Miscellaneous*, the decline in the figures from 1911–1912 to 1913–1914 is due to the charges relating to industrial development from the 1st January 1911 having been transferred to the major head 22, EDUCATION as explained in paragraph 121 *ante*, the expenditure recorded under this minor head during the three years mentioned above appertaining only to the Fishery department. 202–206

The Secretary of State has recently sanctioned the creation of a separate Department of Industries under a separate Director and also of an appointment of Inspector of Industrial Schools. The charges relating to this department including those for the weaving, dyeing and leather experts and grants-in-aid and scholarships to industrial schools have accordingly been re-transferred to this minor head from the major head 22 EDUCATION, as explained in paragraph 121 *ante*, from the 1st February 1914, as also a small amount of charges relating to establishment in the Pumping and Boring department hitherto shown under "45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT."

The Department of Fisheries continues to be managed by Sir Frederick Nicholson, K.C.I.E., the Honorary Director.

The Director is assisted by a Pisciculturul Expert in matters relating to the inland waters of the Presidency, experiments on the culture of fresh-water fish and practical pisciculture, and by a Marine Assistant in connection with the development of marine fisheries including the pearl and chank fisheries.

From 1913-1914, the department includes also a European master-fisherman for practical work in connection with the conduct of experiments in deep sea fishing.

The figures for 1913-1914 include the cost of up-to-date plant, etc., required for can-making and canning, light curing and pickling, refrigerating and net-making, to assist in the development of fishery industries.

The budget for 1914-1915 provides for a full year's charge on account of the oil expert who has been recently appointed to investigate the defects in the present methods pursued by oil manufacturers in the Madras Presidency, to ascertain by experiment the direction in which improvement is possible and to demonstrate approved new methods in small Government establishments and for the further development of the Fishery department.

181. *Refunds*.—The increase in 1911-1912 was due to refunds of fees to certain candidates who were not admitted to the Secondary School-Leaving Certificate and Medical Entrance examinations.

XXII. & 29. Superannuations.

* *Revenue.*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate 1914-1915.
	1910-1911.	1911-1912	1912-1913			
REVENUE	88	·87	·94	·10	·96	·93

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

† *Expenditure.*

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
EXPENDITURE	25·28	25·98	27·67	28·20	31·78	32·64

† Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

Revenue.

182. The receipts under this head consist chiefly of contributions for pensions and gratuities on account of officers of Government lent to foreign service for employment under the Court of Wards, municipalities and other local bodies, Native States and landholders. Contributions of officers lent to Railways which were formerly credited under *Imperial* are since 1912-1913 being credited under *Provincial*.

Reference to page in the Civil Budget Estimate.

The revised estimate for 1913–1914 has been framed with reference to the latest available actuals and the budget estimate for 1914–1915 is mainly based on the revised.

Expenditure. 267

183. This head comprises charges for pensions, for gratuities and compassionate allowances, and for the commuted value of pensions to Government servants. The actuals for 1912–1913 include ·62 representing the commuted values of pensions paid in that year. As a result of the power delegated in September 1912 by the Government of India to Local Governments to sanction the commutation of pensions up to a proportion of one-fourth, commutations of pension have increased. This accounts for the large increase in the revised estimate for 1913–1914 and in the budget estimate for 1914–1915 as compared with the expenditure in the past.

XXIII. & 30. Stationery and Printing.

* *Revenue.* 21–22

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Stationery receipts	·05	·09	·07	·07	·09	·07
Sales of gazettes and other publications	·81	·56	·57	·55	·57	·55
Other press receipts	48	·89	·47	·42	·59	·37
Total ..	1·14	1·04	1·11	1·04	1·25	·99

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

† *Expenditure.* 205–214

—	Accounts.			Budget estimate, 1913–1914	Revised estimate, 1913–1914	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Stationery office at the Presidency ..	·67	·67	·79	·71	·62	·67
Stationery purchased in the country ..	·12	·13	·13	·12	·15	·09
Government Presses	4·44	4·96	7·24	5·36	5·32	5·34
Printing at Private Presses ..	·30	·33	·43	·31	·32	·32
Stationery supplied from Central Stores	9·43	9·45	8·14	9·35	8·67	8·67
Refunds	..	·01	..	·01	·005	·003
Total ..	14·96	15·55	17·43	16·46	15·08	15·09

† Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

21-23

Revenue.

184. The receipts under the minor head *Other press receipts* include from 1910–1911 the earnings in jail presses which were previously included in the accounts under jail receipts. The receipts depend upon the work turned out for private parties and are fluctuating. The revised estimate for 1913–1914 includes the cost of type and other printing materials relating to the Lawrence Asylum Press Almanack sold to the *Madras Times*.

22

206-214

Expenditure.

185. The chief items of expenditure debited to this head are charges on account of the Stationery office at Madras, of the Government Presses at Madras and Ootacamund and of the Collectorate and Jail presses, the cost of printing work performed for Government departments at private presses, and the cost of stationery supplied to departments of Government from the Stationery office at Madras. The charges incurred on the transmission of stationery and printed forms from head-quarter offices to subordinate offices are included in the minor head *Stationery purchased in the country*.

206

208

186. The increase in the accounts for 1912–1913 under *Stationery office at the Presidency* as compared with the previous year was due to charges on account of paper received from England on the indent of 1911. The revised estimate for 1913–1914 contemplates less expenditure on the carriage of stationery than was provided for in the budget. The budget for 1914–1915 follows the revised estimate.

208

187. Under *Stationery purchased in the country* the despatch of stationery forms, etc., to new registration offices accounts for the increase in the revised estimate for 1913–1914. From January 1914 books and forms for registration offices will be supplied to District Registrars direct by the Superintendent, Government Press, instead of from the Stationery office, and District Registrars will then distribute the supplies to their subordinate offices. Under this system only the cost of the carriage of registration books and forms incurred by the District Registrars will be debited to this minor head, the expenses incurred by the Superintendent, Government Press, being shown under the minor head *Government Presses*. The budget estimate for 1914–1915 takes this change into account.

208

209-212

188. *Government Presses.*—The accounts for 1911–1912 include charges relating to the Royal bonus and to additional plant for the Government Press obtained through the Director-General of Stores, and those for 1912–1913 contain the special item of 3 being the value of the materials of the Lawrence Asylum Press, Madras, purchased by Government. The revised estimate for 1913–1914 is based mainly on past actuals, after allowing for the shortage of expenditure involved in the abolition of the Chingleput District Press and by the reduction of establishments in other District Presses consequent on the standardization of revenue forms and their supply from the Government Press, Madras. In the budget for 1914–1915 provision has been made for equipping the new Branch Press at Mount Road with electric light and power.

210

189. Under the minor head *Printing at private presses*, the increase in the accounts for 1912–1913 was mainly under Law and Justice—Courts of Law.

No provision has been made in the estimates for 1913–1914 and 1914–1915 for the cost of printing the Madras Bulletin of Co-operation as the management of the journal has been handed over to the Triplicane Urban Co-operative Society.

216

190. Under the minor head *Stationery supplied from Central Stores* the large decrease in the accounts for 1912–1913 was due to the Superintendent, Government Press, and the Registrar, High Court, not having taken delivery during the year of the supply of papers indented for by them for 1913–1914.

The decrease in the revised estimate for 1913–1914 and in the budget for 1914–1915 as compared with the budget for 1913–1914 is due in part to the fact that the duty of stocking and supplying country locks and drawing and mathematical instruments has been transferred from the Stationery office to the General Superintendent, Public Works Stores.

Reference to page in the Civil Budget Estimate.

XXV. & 32. Miscellaneous.

* *Revenue.* 32-34

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	* Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
Percentage on capital cost of furniture supplied to high officers ..	·01	·01	·01	·01	·01	·01
Unclaimed deposits	1·66	1·34	1·73	1·38	1·80	1·60
Treasure trove	..	·01	·01	·01	·01	·01
Sale of old stores and materials ..	·02	·02	·02	·02	·02	·02
Fees for Government audits ..	·23	·31	·30	·30	·30	·29
Contributions	·56	·74	·61	·61	·64	·11
Miscellaneous fees, fines and forfeitures	·22	·21	·24	·22	·24	·24
Pearl-fishery receipts	·38	·32	·20	·29	·17	·29
Miscellaneous	·03	·53	·35	·09	·10	·31
Sale of lands, houses, etc.	..	..	..	..	·31	..
Total ..	3·11	3·29	3·47	2·93	3·60	2·68

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

† *Expenditure.* 214-219

	Accounts.			Budget estimate, 1913-1914.	Revised estimate, 1913-1914.	Budget estimate, 1914-1915.
	1910-1911.	1911-1912.	1912-1913.			
Travelling allowance to officers attending examinations	·07	·08	·12	·09	..	..
Rewards for proficiency in oriental languages, etc	·06	·03	·06	·03	·06	·03
Annual stipends to holders of literary titles	..	..	·02	02	02	·01
Subscriptions to periodicals ..	·35	·47	·38	·36	·36	·36
Cost of books and publications ..	·01	·02	·10	04	·09	·03
Donations for charitable purposes ..	·51	·48	1·25	·65	·68	·66
Charges on account of European vagrants	..	·02	·01	·01	·01	·01
Rewards for destruction of wild animals	·19	·19	·23	·19	·21	·21
Petty establishments	·19	·22	21	·20	·24	·24
Special commissions of enquiry ..	..	..	·44	..	·01	..
Charges on account of pearl fishery.	·17	·13	·44	·60	1·68	·38
Irrecoverable temporary loans written off	·01	·25	·03	·02	·05	·01
Rents, rates and taxes	·08	·10	·08	·10	·10	·08
Contributions	2·09	1·58	1·50	1·78	1·78	1·86
Extraordinary items	..	·03	..	..	..	..
Miscellaneous and unforeseen charges	·02	·19	·26	·19	·05	·23
Miscellaneous refunds	·01	·01	·01	01	·01	·01
Miscellaneous charges for the treatment of patients at the Pasteur Institute at Coonoor ..	·02	·01	·01	·02	·01	·01
Remission of recoveries from local bodies	..	..	..	..	..	1·20
Total ..	3·78	3·74	5·15	4·31	5·34	5·35

† Purely Imperial minor head which are not under the financial control of this Government are not shown here.

92-94 *Revenue.*

92 191. The receipts recorded under the first minor head *Percentage on capital cost of furniture supplied to high officers* represent a 5 *per cent.* charge recovered as rent from the Resident and the Assistant Resident in Travancore and Cochin on the capital value of furniture supplied at the cost of Government. The other minor heads are for the most part self-explanatory.

94 192. The increase under the minor head *Miscellaneous* in 1911–1912 and 1912–1913 as compared with the previous year was due to a special adjustment of the difference between the treasury and the ledger balances under Loan Accounts in certain districts. The sum of ·31 in the revised estimate for the current year under the last minor head *Sale of Lands, houses, etc.*, represents a special item of receipt, viz., the sale-proceeds of the Technical Institute buildings at Madura.

The decrease in the budget estimate for 1914–1915 under the minor head *Contributions* is due to the decision referred in paragraph 14 *ante* to relieve the Madras Corporation with effect from the 1st April 1914 of the annual contribution of ·60 hitherto recovered from it. The budget estimates for 1914–1915 under the other minor heads are based generally on the revised estimates for 1913–1914.

214-215 *Expenditure.*

214 193. The minor heads under this major head are for the most part self-explanatory.

214 194. *Travelling allowance to officers attending examinations.*—It has been decided to debit this expenditure to the same head as the pay of the officers concerned. No entries accordingly appear against this head in the revised estimate for 1913–1914 and in the budget estimate for 1914–1915.

Ibid. 195. *Annual stipends to holders of literary titles.*—The annual pension of Rs. 100 payable on the 12th December of each year with effect from the 12th December 1911 to all present holders and future recipients of the titles of Mahamahopadhyaya and Shams-ul-ulama is shown under this minor head.

215 196. The head *Donations for charitable purposes* comprises mainly the usual grants to orphanages and charitable institutions. The figures for 1912–1913 include a special expenditure of ·25 on account of the repatriation of a troupe of Indian performers who were stranded in Germany, and a non-recurring grant of ·48 to the Lawrence Memorial School, Ootacamund. The estimates for the current year include a grant of ·01 to the Madras Society for the Protection of Children, and a provision of ·09 for expenditure by His Excellency the Governor on petty grants and charitable donations. The revised estimate for 1913–1914 includes the disbursement to the Lawrence Memorial School, Ootacamund, of the recurring grant of ·04 given by the Government of India from the current year onwards for that institution. The budget for the ensuing year generally follows the revised estimate.

214 197. Under the head *Special commissions of enquiry* the figure for 1912–1913 represents chiefly the expenditure incurred on the Forest Committee which was appointed in June 1912 to enquire into and report upon certain matters connected with the working of the forests and on account of the deputation of Mr. W. W. Phillips, I.C.S., for inquiry into the conduct of a District Munsif.

215-215 198. *Charges on account of Pearl Fishery.*—The steamer "Margarita" was sold in 1909–1910 and the motor schooner suitable alike for general and pearl fishery work which it was decided to purchase instead cost 1·11, of which ·32 was paid in 1912–1913 and the balance in the current year; the construction of the vessel has been completed. This accounts for the increase in 1912–1913 and in the revised estimate for 1913–1914. The revised estimate also includes charges incurred in connection with the leasing of the Rāmnād chank fishery from the Raja for a period of fifteen years and the working of that Fishery.

The budget for the next year provides for the establishment, etc., required for the working of the new vessel and for charges relating to the Rāmnād chank fishery.

216 199. The head *Rents, rates and taxes* represents such charges incurred on that account as are not included under "Supplies and services" or "Contingencies" in the accounts of individual offices.

Reference to page in the Civil Budget Estimate.

200. The minor head *Contributions* includes grants for general purposes to municipalities, such as grants to cover deficits The actuals include grants to the extent of ·77 in 1910–1911, of ·34 in 1911–1912 and of ·25 in 1912–1913 in aid of municipalities for general purposes. In the budget estimate for 1913–1914 a provision of ·50 was entered for this purpose on the recommendations of the Finance Committee. This amount will, it is anticipated, be utilized. 318

The budget for next year includes a similar provision of ·50 with reference to the recommendations of the Finance Committee regarding the distribution of the unallotted provision made in the budget.

The budget estimate for 1914–1915 also includes provision, as in previous years, for contributions to the district boards of the Nilgiris and of Koraput. The grant to the Nilgiris is made in consequence of the small income which it derives from general sources. This grant which formerly stood at ·99 was, with effect from 1st April 1911, reduced to ·67 in consequence of the transfer from the district board to the Ootacamund municipality of the duty of maintaining the roads within the municipal area. This grant has since been raised in the current year to 1·01 so as to provide for a larger contribution by the Nilgiri district board to the Lawley Hospital, Coonoor. The grant to Koraput (·23) is based upon the fact that the revenue of that district board, which was created on the 1st April 1905, falls short of the expenditure on the services to be maintained by it.

201. *Miscellaneous and unforeseen charges.*—The increase in expenditure from 1911–1912 onwards is due to the fact that Collectors of districts have been empowered, with reference to the recommendations of the Decentralization Commission, to make discretionary grants for general purposes of a public nature calculated to be of benefit to their districts up to an annual aggregate maximum of Rs. 1,000. The expenditure so incurred is budgeted for under this head; the actual charges incurred are shown under this or other heads of account according to the purpose for which the grant is utilized. 319

202. *Remission of recoveries from local bodies.*—The lump provision of 1·20 in the budget estimate for 1914–1915 represents the charge on Provincial revenues involved in the waiving of certain recoveries from local bodies, which is referred to in paragraph 15 *ante*.

36. Reduction or Avoidance of Debt. 320

Expenditure.

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Reduction or avoidance of debt ..	2·50	2·50	2·50	2·50	2·50	2·50

203. The entries under this head relate to the scheme introduced in 1907 for the apportionment of famine expenditure between Imperial and Provincial funds Under this scheme, Provincial funds are credited annually with a fixed sum of 2·50 subject to a maximum reserve of 25. After this limit has been reached, the annual assignment will cease until the credit balance is reduced by actual famine expenditure. The scheme does not contemplate the creation of any actual fund. The annual assignment is added to the resources of the Presidency by a contribution through the head I. LAND REVENUE—ADJUSTMENTS and is debited in the Provincial account against the head 36. REDUCTION OR AVOIDANCE OF DEBT. An administrative or *pro formâ* account is maintained showing on its credit side the amount charged each year to Provincial under 36 REDUCTION OR AVOIDANCE OF DEBT and on the debit side the charges incurred for famine relief. When famine occurs, the expenditure on famine relief will be wholly Imperial up to the limit of the balance standing to the credit of the Local Government in the *pro formâ* account. Should the expenditure exceed this latter amount, the excess will be charged to Imperial and Provincial in equal shares. If, during a prolonged famine, the Provincial share of expenditure thus limited should be so great as to reduce the Provincial balance below one-half of the prescribed minimum of 20, the treatment of further famine expenditure will be a subject for special arrangement at the time.

204. The *pro formâ* account referred to above stands at present as follows :—

Credits.		Rs.	Debits.	Rs.
Opening balance		..	Expenditure on famine relief during 1907–1908 (actuals). .	171
Assignments during	1907–1908 ..	2,50,000	Expenditure on famine relief during 1908–1909 (actuals). .	14,881
" "	1908–1909 ..	2,50,000	Expenditure on famine relief during 1909–1910 (actuals). .	48
" "	1909–1910 ..	2,50,000	Expenditure on famine relief during 1910–1911 (actuals). .	— 9
" "	1910–1911 ..	2,50,000	Expenditure on famine relief during 1911–1912 (actuals).	14,622
" "	1911–1912 ..	2,50,000	Expenditure on famine relief in 1912–1913 (actuals).	..
" "	1912–1913 ..	2,50,000	Expenditure on famine relief in 1913–1914 (revised estimate)	..
" "	1913–1914 ..	2,50,000	Expenditure on famine relief in 1914–1915 (budget estimate)	..
" "	1914–1915 ..	2,50,000	Closing balance	19,79,287
	Total ..	20,00,000	Total ..	20,00,000

The entry for 1911–1912 represents not only charges incurred in that year for manufacturing tools to replenish the stock of famine tools in the Public Works Stores but also charges incurred and debited in previous years under 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT and written back to the head 33. FAMINE RELIEF in that year.

24–25

XXIX. & 42. Irrigation—Major Works.

Revenue.

—	Accounts. 1910–1911.	Accounts. 1911–1912.	Accounts. 1912–1913.	Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate 1914–1915.
Direct receipts	2·09	2·53	2·74	2·55	2·85	2·65
Provincial share (one-half) ..	1·34	1·27	1·37	1·29	1·32	1·32
Portion of land revenue due to Irrigation	98·46	104·57	107·20	103·83	105·17	105·85
Provincial share (one-half) ..	49·23	52·43	53·60	51·92	52·59	52·93

216–221

* *Expenditure.*

—	Accounts. 1910–1911.	Accounts. 1911–1912.	Accounts. 1912–1913	Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
Working expenses	23·57	22·24	20·51	21·14	23·40	22·36
Provincial share (one-half) ..	11·79	11·12	10·25	10·57	11·70	11·18
Interest on debt (Provincial share).	14·06	14·23	14·73	14·88	13·84	14·03

* The minor head *Interest on debt* is not open to discussion.

Reference to page in the Civil Budget Estimate.

205. For purposes of classification in the accounts, irrigation works are divided into (*a*) Productive works, (*b*) Protective works and (*c*) Minor Works and Navigation.

14-25

206. *Productive works* are works of a remunerative character undertaken for the improvement of the country, of which the first cost is usually met from borrowed money; the interest and the cost of maintenance and working are provided out of current revenues, the income being credited thereto. Capital outlay on such irrigation works is recorded under the major head 49. IRRIGATION WORKS—a wholly Imperial head. The revenue from these works is credited under XXIX. IRRIGATION —MAJOR WORKS and the interest and working expenses are debited to the head 42. IRRIGATION—MAJOR WORKS. To admit of an irrigation work being classed as Productive, the following conditions must be satisfied:—

(*a*) There must be good reason to believe that the revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest calculated at 4 *per cent.* on the capital invested which includes (1) direct charges, (2) indirect charges such as the capitalized value of the revenue of the land taken up for works in the execution of the project and of leave allowances and pensions of the staff employed on construction and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over total net revenue.

(*b*) It must be such that clear capital and revenue accounts can be kept with respect to it.

(*c*) Its classification as a Productive work must be authorized by the Government of India or by the Secretary of State.

207. *Protective works* are those which, although not directly remunerative to the extent which would justify their inclusion in the class of Productive works, are calculated to diminish future expenditure on famine relief. The cost of the construction of Protective irrigation projects is paid out of the annual grants under famine-relief and insurance, and is chargeable to the major head 35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS—a wholly Imperial head. The receipts and the interest and working expenses are, as in the case of Productive works, classed under the heads XXIX and 42. IRRIGATION—MAJOR WORKS.

208. The head *Minor Works and Navigation* includes all classes of irrigation works other than the above and is sub-divided into—

(*a*) works for which capital and revenue accounts are kept;

(*b*) works for which neither capital nor revenue accounts are kept; and

(*c*) agricultural works, consisting of the conservancy or training of the beds of rivers and the maintenance of their embankments.

Revenue.

209. The receipts from Major Irrigation works are classified into *Direct Receipts* and *Indirect Receipts*.

14-25

210. The *Direct Receipts* are realized in the Public Works department and are derived from the following sources: (*a*) sale-proceeds of water supplied for irrigation purposes, (*b*) rates imposed on owners of canal-irrigated lands in respect of the benefit which they derive from such irrigation, (*c*) sale-proceeds of water supplied for purposes other than irrigation or town consumption, (*d*) sale-proceeds of water supplied to towns, (*e*) sale-proceeds of produce from canal plantations, (*f*) sale-proceeds of wood and grass from canal banks other than regular plantation, (*g*) charges for water supplied to mills, etc., (*h*) receipts from navigation and (*i*) rent of buildings, etc.

211. The *Indirect Receipts* consist of land revenue due to, or dependent on, major Productive and Protective works for which capital and revenue accounts are maintained.

212. The figures from 1911–1912 onwards under *Portion of land revenue due to Irrigation* take into account the revision of the revenue due to old irrigation in the case of some of the irrigation systems.

213. The slight fall in the figures for 1913–1914 and 1914–1915 as compared with the actuals of 1912–1913 is due mainly to the anticipated decrease in the extent of miscellaneous cultivation and unauthorised irrigation in the Gódávari delta system on account of the more effective enforcement of the rules prohibiting irregular irrigation.

216–217

Expenditure.

214. *Working expenses.*—The "working expenses" of each system are classified under the four sub-heads—(*a*) Extensions and improvements, (*b*) Maintenance and repairs, (*c*) Establishment charges and (*d*) Tools and plant.

219

The expenditure under (*a*) "Extensions and improvements" relates mainly to minor works costing less than Rs. 1,000, such as the construction of dams across channels and excavation of small distributaries.

220

Sub-head (*b*) "Maintenance and repairs" relates to head works, main canals and branches, distributaries and drainages, and partakes of the nature of repairing and strengthening canal banks, clearing silt in canals, repairing locks, lock weirs and masonry works.

221

The charges on account of (*c*) "Establishment" consist of fixed percentages on expenditure and on direct and indirect receipts; and those relating to the maintenance and construction of floating plant are exhibited under the sub-head (*d*) Tools and plant.

215. In 1910–1911 large expenditure was incurred on the canals in the Kistna delta system owing to cheap labour being obtainable. The figures from 1912–1913 onwards are affected by the fact that in the case of some of the irrigation systems alterations have been made in the figures relating to old maintenance charges which are deducted from this head and shown under the head 45. MINOR WORKS AND NAVIGATION—PUBLIC WORKS DEPARTMENT.

The increase in the revised estimate for 1913–1914 as compared with the budget for that year is due to larger outlay under the Rushikulya, Kistna delta, Cauvery delta, Cheyar and Periyár systems, owing to rapid progress on several urgent and unforeseen works which were not included in the budget programme, and to extra expenditure in repairing the breaches caused by the recent rains. The budget estimate for 1914–1915 contains enhanced provision under the Shatiatopa and Lower Coleroon anicut systems in the South Arcot district for expenditure in connection with the damage due to recent floods in that district.

226

216. *Interest on debt.*—Interest on the irrigation debt is calculated at the average rate of interest paid during the year on the total public debt of the Government of India, and the capital outlay upon which interest is calculated in 1914–1915 is that incurred up to the end of 1913–1914 *plus* half the estimated outlay in 1914–1915.

25–28

XXX. & 43. Minor Works and Navigation.

Revenue

	Accounts			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Civil officers	·14	·12	·22	·14	·20	·10
Public Works officers	1·95	2·05	2·09	2·00	2·30	2·15
Total ..	2·09	2·17	2·31	2·14	2·50	2·31

Reference to page in the Civil Budget Estimates.

Expenditure. 222-228

	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Civil officers	5·66	5·72	6·03	7·00	6·40	7·00
Public Works officers—						
Minor works, Revenue department	·72	·73	·31	·37	·50	·38
Works in charge of Civil officers acting as Public Works disbursers	·33	·34	·22	·65	·40	·75
Works in charge of the Public Works department	30·70	28·21	29·79	30·92	33·70	33·69
	31·75	29·98	30·32	31·94	34·60	34·82
Total ..	37·41	35·70	36·35	38·94	41·20	41·22

Revenue. 6-26

217. *Civil officers.*—The receipts, which consist chiefly of fines under section 6 of the Madras Compulsory Labour Act, are fluctuating in character. 216

218. *Public Works officers.*—The revenue comprises receipts from water-rates, sale of water, canal produce, navigation and rent of buildings, and is derived mainly from the Madras water-supply and irrigation system, the Buckingham Canal and other similar systems, and from ordinary and agricultural works. 216

The revised estimate for 1913–1914 is based on the latest actuals available and the budget estimate for 1914–1915 mainly follows the revised estimate for 1913–1914.

Expenditure. 222-228

219. *Civil officers.*—The expenditure represents the cost of minor irrigation works, chiefly repairs to tanks, costing not more than Rs. 2,500 each, which are executed under the supervision of the Revenue department. Voluntary contributions towards repairs received from private persons and bodies are taken in abatement of the charges. The outlay depends to a large extent on the character of the season, since it is impossible to carry out repairs when heavy rains bring a large amount of water into tanks. The presence of water in tanks considerably retarded expenditure in 1910–1911 and 1911–1912. The revised estimate for 1913–1914 represents the expenditure which will be incurred during the current year. The budget estimate for 1914–1915 provides for a slightly larger outlay than in previous years, in view of an anticipated increased outturn of work. 222

220. *Public Works officers.*—Expenditure on minor irrigation works other than those mentioned under *Civil officers* is shown under this head under the following sub-divisions:— 222

(*a*) "Minor works, Revenue department," relating to works of the Revenue department, the execution of which requires technical skill and which are entrusted to the Public Works department;

(*b*) "Works in charge of Civil officers acting as Public Works disbursers" under which is recorded the expenditure on works costing more than Rs. 2,500 each executed by the officers of the Revenue department; and

(*c*) "Works in charge of the Public Works department."

The decrease in the figures of 1911–1912 and 1912–1913 as compared to those of 1910–1911 is chiefly due to estimates not being sanctioned in time to allow of execution within the year, to progress on some of the works having been retarded by the presence of water in tanks and to scarcity of labour.

The figures from 1912–1913 take into account the increase in the old maintenance charges of some of the major irrigation works referred to in paragraph 215 *ante*. Since 1913–1914, more care is being taken to restrict provision as far as possible to those works for which sanctioned plans and estimates are ready. Both the revised estimate for 1913–1914 and the budget estimate for 1914–1915 include charges in connection with the damage due to recent floods in the South Arcot district. An allotment of 6·68 for Tank Restoration Scheme works is provided in the budget estimate for 1914–1915.

221. The more important works in the course of construction are—

—	Total cost.	Actuals to end of 1912–1913.	Probable outlay, 1913–1914	Budget, 1914–1915.
Kocheruvu tank project	1·23	·69	·18	·10
Siddhapur tank project	8·68	3·43	·60	·98
Yellamur tank project	2·16	1·58	·15	·18	
Nagavaram anicut and supply channel ...	90	·48	·20	·12
Panjampatti reservoir project	2·78	·01	·64	·89
Total ...	15·95	6·39	1·77	2·27

XXXI. & 45. Civil Works.

Revenue.

—	Accounts.			Budget estimate, 1913–1914.	Revised estimate, 1913–1914.	Budget estimate, 1914–1915.
	1910–1911.	1911–1912.	1912–1913.			
Civil officers	·08	·08	·14	·09	·12	·11
Public Works officers	2·37	2·64	2·91	2·80	3·10	3·10
Total ..	2·45	2·72	3·05	2·89	3·22	3·21

Expenditure.

—	Accounts.			Budget estimate 1913–1914.	Revised estimate, 1913–1914.	Budget estimate 1914–1915
	1910–1911.	1911–1912	1912–1913			
Civil officers	38·36	49·69	85·61	85·58	95·63	83·75
Public Works officers—						
Civil officers acting as Public Works disbursers	1·21	1·22	1·30	2·27	2·99	2·88
Grants for municipal works executed by the Public Works department	1·45	4·42	6·91	4·51	6·91	18·51
Works in charge of the Public Works department ..	56·36	54·80	62·32	80·41	62·50	74·88
Lump grant entered by the Government of India	..	..	..	4·00	..	..
	59·02	60·44	71·03	71·19	72·40	90·27
Total ..	95·38	110·13	156·64	156·85	168·03	180·02

Reference to page in the Civil Budget Estimate

Revenue.

222. *Civil officers.*—The receipts comprise the sale-proceeds of grass and fruit in Government cemeteries and tolls levied under the Indian Tolls Act in the Agency Tracts of Ganjám. 15-17

The accounts for 1912–1913 include a special credit of ·05, being the sale-proceeds of a shed for combustibles at the Madras beach sold to the Port Trust. 17

223. *Public Works officers.*—The receipts are derived mainly from rents of buildings in charge of the Public Works department, from the sale-proceeds of buildings and materials, from tolls on roads, from the net profits in Public Works Workshops, from fines levied from contractors for failure in the execution of works and from fees collected from private individuals for work done in connection with boring operations and the inspection of pumping installations by the Pumping and Boring department. 17

The revised estimate for 1913–1914 and the budget estimate for 1914–1915 have been framed on the latest actuals available.

Expenditure. 224-238

224. *Civil officers.*—Under the head *Civil officers* the expenditure relates to (i) public works in the Agency tracts of Ganjám, Vizagapatam and Gódávari costing not more than Rs. 2,500 each executed by officers other than those of the Public Works department, and (ii) grants to local bodies in aid of communications, medical buildings and sanitary and other miscellaneous public improvements, when these works are not carried out through the agency of the Public Works department. 231-234

225. The following are the principal items of expenditure during the four years 1910–1911 to 1913–1914:—

Number.	Particulars.	1910–1911, Accounts.	1911–1912, Accounts.	1912–1913, Accounts.	1913–1914.	
					Budget Estimate.	Revised Estimate.
1	Grants to district boards to supplement their resources, of which 14 has been specially provided by the Government of India .. .	14·70	15·33	14·61	14·61	14·61
2	Grants to local bodies for roads and bridges	..	4·00	4·00 3·00	11·00	16·00
3	Grants to local bodies for sanitary works	7·21	11·64	30·64	25·00	24·81
4	Grants for the construction of medical buildings	·80	3·48	2·12	10·13	9·98
5	Grants to the Madras Corporation for improvements to the water-supply and drainage works	7·00	5·00	15·50	12·50	12·50
6	Grant to the Madras Port Trust for Madras Harbour improvements ..	5·00	6·00	4·00	6·00	..
7	Grant to the Polavaram taluk board for roads and bridges . ..	*Nil.*	·85	·09	1·00	1·00
8	Grants to district boards for the construction of school buildings, mainly elementary	*Nil*	1·25	6·56	4·17	15·45
	Total ..	34·71	47·55	84·42	84·41	94·35

The increase in the revised estimate for 1913–1914 over the budget for the year is caused by— 235

(*a*) an extra allotment of 5·00 in addition to the budget provision of 11·00 for grants to local bodies for roads and bridges; and

(*b*) the transfer to this head of about 11·20 for additional grants to local bodies for the construction of school buildings, mainly elementary, from the lump grant of 23 entered by the Government of India in March 1913 in the budget estimate for 1913–14 under 22. EDUCATION.

This increase was partly counterbalanced by the withdrawal of the contribution of 6 to the Madras Port Trust, which was not needed in view of the loan of 50
225 advanced by the Government of India and by the non-payment of the grant of ·30 to the Union Mission Committee on Tuberculosis for a building for the sanatorium at Madanapalle.

226 226. The budget estimate for 1914–1915 provides for the following grants:—

(i) 14·89 to district boards to supplement their resources;

(ii) ·14 to the Union Mission Committee on Tuberculosis towards the cost of buildings for a sanatorium for consumptives at Madanapalle; and

(iii) ·59 to local bodies towards the cost of educational buildings.

227. The following further special grants have been made in the budget estimate for 1914–1915 on the recommendation of the Finance Committee in January last:—

(i) for outlay on roads and bridges and other works in the Ganjam, Vizagapatam and Gödävari districts	2·14
(ii) to local bodies for the construction of medical buildings ..	10·00
(iii) to local bodies for minor sanitary works	25·00
(iv) to local bodies for the construction of elementary school buildings	8·60
(v) to the Madras Corporation for water-supply and drainage works	5·00
(vi) to local boards for bridges and causeways	6·00
(vii) to local boards for roads	8·00
(viii) to the district boards of South Arcot and Ganjam for repairs to roads	1·00
(ix) to the district boards of Malabar and South Canara in aid of their resources	1·75
(x) to the United Free Church Mission towards the cost of the construction of a women and children's hospital at Tondiarpet	·20
	67·69

228–236 228. *Public Works officers.*—Under this head is recorded the expenditure incurred in the Public Works department on the construction of roads and buildings, on schemes of water-supply and drainage in municipalities executed by the Public Works department, on establishments and on works costing more than Rs. 2,500 each carried out by officers of the Civil department acting in the capacity of Public Works disbursers, except in the case of the Forest and Salt departments which are exempt from the limit of Rs. 2,500. Works costing not more than Rs. 2,500 each which are executed by officers of the Civil department are debited as contingent charges of the department concerned. In the case of a work carried out for a municipality, such as a water-supply or a drainage scheme, such portion of the cost as is contributed by the municipality is shown as a deposit and the expenditure therefrom is kept out of the estimates and accounts of the Public Works department and charged against the deposit in the suspense accounts of that department.

229. *Civil officers acting as Public Works disbursers.*—The main items under this head are (1) works in the Jail department executed by Superintendents of Jails as Public Works disbursers and (2) charges on account of the Pumping and Boring department

The increase in the revised estimate for 1913–1914 as compared with the budget for the year is due to additional grants sanctioned in the course of the year—

(i) for incomplete jail works; and

(ii) for expenditure in the Pumping and Boring department on the purchase of the following objects:—

(a) a motor tractor and trucks and a gang plough	17
(b) a power drill with tools and of spares for the calyx drill	·11
(c) petrol test-engines and pumps	·07
Total ..	·35

The budget estimate for 1914–1915 contains, with reference to the recommendations of the Finance Committee of January last, allotments of ·34 for works in the Vizagapatam Agency and ·21 for sugarcane boiling experiments with steam-heated pans (·06) and oil-crushing experiments with Anderson's screw press (·15).

Reference to page in the Civil Budget Estimate.

230. *Grants for municipal works.*—The outlay from the Imperial grant of 15·00 for urban sanitation made up of 6·00 recurring and 9·00 non-recurring entered by the Government of India in March 1913 in the budget estimate for 1913–1914 under the head 24. MEDICAL is shown under this minor head, as explained in paragraph 154 *ante*. The larger part of this lump grant could not be utilised in the current year.

231. The budget estimate of 18·51 for 1914–1915 which includes a provision of 7·70 recommended by the Finance Committee in January last comprises grants for the following works :—

Water-supply and drainage schemes.

Works in progress

	Provision in the budget.
(1) Vellore drainage scheme	1·25
(2) Madura drainage scheme	4·60
(3) Hosur water-supply scheme	2·65
(4) Kodaikanal water-supply scheme	·05
(5) Berhampur water-supply improvements	·24
(6) Guntur water-supply—replacing stoneware pipes with steel pipes	·91
Total ..	9·80

New Works.

(7) Periyakulam water-supply—extension of pipe lines	·18
(8) Madura water-works improvements	2·50
(9) Masulipatam water-supply scheme	3·24
(10) Erode water-supply scheme	1·50
(11) Dindigul water-works improvements	·28
Total ..	7·70

Miscellaneous Municipal works.

(12) Additions and improvements to the Municipal Hospital, Vellore ..	·30
(13) Municipal Hospital, Salem	·30
(14) Municipal High School, Anantapur	·20
(15) Municipal High School extensions, Kurnool	·06
(16) Municipal High School extensions, Cuddapah	·12
(17) Municipal Hospital, Coimbatore (constructing wards for infectious cases)	·03
	1·01
Total ..	18·51

232. *Works in charge of Public Works Department.*—The increase in the revised estimate for 1913–1914 as compared with the budget estimate for the year is due partly to— 720

(*a*) allotments sanctioned in the course of the year for the Kodaikanal ghat road, the new hospital at Royapuram and other works for which budget provision has proved insufficient or had not been made ; and

(*b*) enhanced expenditure on establishment due mainly to the re-organisation of the upper subordinate and drawing staff which was given effect to from the 4th May 1913 as explained in paragraph 238 *post*. The increase has been slightly counterbalanced by larger credit under *Stock and suspense*.

233. The budget estimate for 1914–1915 contains provision as far as possible only for works for which sanctioned plans and estimates are ready. It includes allotments of (*a*) 4·37 for new buildings required under the scheme for the redistribution of district, sub-divisional and other charges, and (*b*) about 13·52 for Police buildings mainly in connection with the reallocation scheme. The total cost of the former scheme is estimated at about 42. The Government of India have sanctioned assignments aggregating 25·00 from Imperial revenues for the purpose and the balance is to be met from Provincial funds. Up to the end of 1912–1913 an expenditure of 11·60 has been incurred and the probable outlay in 1913–1914 is about 5·30.

234. The following is a list of important works costing a lakh or more (*a*) which were completed in 1912–1913, (*b*) which are in progress in the current year and (*c*) which will be commenced in 1914–1915:—

(*a*) *Works completed in 1912–1913.*

	Actual cost.
Buildings for the Central Police Recruits' school, Coimbatore ..	2·05

(*b*) *Works in progress.*

Number	Name.	Total estimated cost.	Actuals to end of 1912–1913	Probable outlay, 1913–1914	Provision in the budget for 1914–1915.
1	Forest College, Coimbatore	6·11	2·86	1·28	1·00
2	New Collector's office, Vizagapatam ..	8·41	8·02	·25	..
3	Combined Taluk office, Palghat ..	1·02	·67	·14	·20
4	New Stationery office, Madras ..	3·35	..	·88	1·00
5	Collector's office, Madura	3·52	1·44	·17	·50
6	Collector's office, Vellore	2·12	..	·23	·20
7	Combined court-house for the District Judge and District Munsif, Guntur.	1·42	1·12	·10	·15
8	Police lines at Anantapur ..	2·31	·01	·06	·50
9	Police lines and quarters at Pudukottah and Sirupundurai	1·03	·14	·12	·60
10	New hospital at Royapuram	3·39	..	·37	1·00
11	Additions and improvements to the Government Maternity hospital ..	3·96	3·77	·48	..
12	Additions and alterations with fittings and furniture to the King Institute, Guindy	1·60	·79	·44	·19
13	Improvements to the Government Ophthalmic hospital	1·14	·56	·36	·17
14	Buildings for the Central farm, Agricultural College and Research Institute, Coimbatore	9·16	8·67	·38	·12
15	New Kolingia Ghat road	1·56	..	·02	·50
16	Road to connect Kodaikanal with the plains viâ Law's trace	7·02	4·66	1·30	·86

(*c*) *New works.*

	Total estimated cost.	Provision in the budget for 1914–1915.
(*a*) New building for the photographic, zincographic and ferro-prussiate printing sections of the Central survey office, Chepauk	2·03	1·06
(*b*) Police buildings at Cocanada	1·36	·35
(*c*) New Engineering College buildings	15·30	·88
(*d*) New District Court-house at Trichinopoly	1·77	·19
(*e*) New Court-house for the Presidency Magistrate, Egmore	1·12	·05

235. On the recommendation of the Finance Committee of January last, the following allotments have been made in the budget estimate for 1914–15:—

(1) Miscellaneous new works	1·84
(2) Acquisition of the site of the Spur Tank bed	2·00
(3) Presidency Training School for Mistresses, Egmore	·50
(4) Acquisition of sites for playgrounds for educational institutions in Madras and in the mofussil	6·00
	10·34

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236. *Establishment*—The budget estimate for 1914–1915 includes a full year's provision on account of the following schemes which have been introduced since 1912–1913:—

(*a*) the formation of a Tank Restoration Scheme division at a cost of ·16 *per annum* in the I Circle for a period of five years with reference to the recommendation of a mixed conference of officials and non-officials held at Ootacamund on the 30th September 1912;

Reference to page in the Civil Budget Estimate.

(*b*) the revision of the pay of the lower subordinate establishment at an extra cost of ·17 *per annum* including the raising of the minimum pay from Rs. 25 to Rs 30 *per mensem*;

(*c*) the reorganisation of clerical establishments in Public Works Department offices at an extra cost under permanent establishment of ·25 *per annum* by raising the minimum pay from Rs. 15 to Rs. 20 *per mensem* and substituting grades of fixed salaries for progressive ones;

(*d*) the appointment, for a period of two years in the first instance, of a second Deputy Sanitary Engineer and two additional Assistant Sanitary Engineers to accelerate the investigation of major sanitary schemes; 222

(*e*) the formation of a new Public Works Department division in the Vizagapatam Agency; and 221

(*f*) the reorganisation of the upper subordinate and drawing staff at an extra cost under permanent establishments of 2·29 *per annum*.

The main features of the last scheme are—

(1) the transfer to permanent establishments of a large number of upper subordinates who have been employed on a temporary basis for general duties to supplement the permanent establishment;

(2) the improvement in the pay and prospects of upper subordinates by a redistribution and regrading of officers within the various classes, and by increasing the number of sub-engineers so that all sub-divisions and charges equivalent thereto may be placed in charge of either an Assistant Engineer or a Sub-Engineer; and

(3) the assimilation of the pay and prospects of the drawing staff to those of the executive subordinates by absorbing them into the upper and lower subordinate establishments.

The scheme has been sanctioned by the Secretary of State and was given effect to from the 4th May 1913.

237. Out of the special non-recurring Imperial assignment of 12·00 in aid of general Provincial resources sanctioned by the Government of India in March 1913 for expenditure on such schemes as the local Government might deem to be most necessary, the Government of India entered in March last in the Budget estimate for 1913–1914 under this major head a lump provision of 4·00.

The following are the objects on which this grant was expended:—

Head.	Object.	Amount.
(1) 3-B. LAND REVENUE—Survey and Settlement.	Purchase of theodolites and a graining trough and machine-press for the Survey Department.	·22
(2) 12-A. COURTS OF LAW ..	Books for the libraries of the High Court and subordinate courts	·20
(3) 24-B. MEDICAL—Hospitals and Dispensaries.	Equipment for the General Hospital ..	·41
(4) 24-C. MEDICAL—Sanitation and Vaccination.	Grant to the Madras Corporation in connection with anti-malarial operations in the City of Madras.	1·00
(5) 26-A. SCIENTIFIC, ETC., DEPARTMENTS—Veterinary and Stallion charges.	Instruments and equipment for Veterinary hospitals.	·02
(6) 26-C. SCIENTIFIC, ETC., DEPARTMENTS—Agriculture.	For various agricultural objects	·55
(7) 45. CIVIL WORKS—CIVIL ..	Grants to local bodies for roads and bridges.	1·25
(8) 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT.	Purchase of a motor-tractor, gang-plough and power-drill for the Pumping Department.	·28
(9) Do do.	Experimental marine fish farm at Tuticorin.	·03
	Total ..	4·00

The bulk of this grant has thus been transferred to other heads.

Provincial Advance and Loan Account.

64-69 238. The annexed statement shows the accounts and estimates under Provincial loans and advances.

64 239. Class I. Loans include advances to cultivators made under the Land Improvement Loans Act and the Agriculturists' Loans Act, and advances to co-operative credit societies.

240. As explained in paragraphs 78 and 80 *ante* the interest on loans advanced by this Government is credited to XII. INTEREST, while the payment by this Government to the Government of India of the interest at 3½ *per cent.* on the mean between the outstanding balance at the beginning and at the end of each year is debited to 18.-INTEREST. No profit is, however, made by the Madras Government, as the expenditure incurred by them in the payment of interest together with the charges incidental to management is greater than the revenue derived by them in the shape of interest.

65-69 241. The loans to municipalities are in connection with drainage and water-supply schemes, the construction of markets and other public works undertaken by those bodies, and plague preventive measures, while the loans to district boards are mainly for the construction of railways.

64-68 242. The budget estimate for 1913–1914 for advances to cultivators was fixed at 7·12, but in the revised estimate for the same year the advances are expected to amount to 7·25. For 1914–1915 the budget estimate has been placed at 7·37.

243. Loans to co-operative credit societies are, as already noticed, free of interest for a period of three years after the date of their registration. Some of the loans granted in the past to such societies became liable to interest for the first time in 1908–1909. A sum of ·01 representing the first instalment of the principal of such loans was recovered from these societies in 1908–1909, ·02 as the second instalment in 1909–1910, ·05 as the third instalment in 1910–1911, ·04 as the fourth instalment in 1911–1912, and ·06 as the fifth instalment in 1912–1913. A sum of ·05 will be recovered in 1913–1914 as the sixth instalment and credit is taken in the budget for 1914–1915 for the recovery of a further instalment of ·05. No advances to these societies are provided for in the budget for 1914–1915.

244. The loan of 1·50 entered under class III in the budget estimate for 1913–1914 to help the Court of Wards to defray the cost of survey of the Kallikota and Attagada estates in the Ganjam district will not be required as the Court of Wards have decided to conduct the survey of these estates on a cheaper system which may not require to be financed by a loan.

68-69 245. The decrease in the revised estimate for 1913–1914 as compared with the budget for that year under "Class IV (*a*)—Loans to Mufassal Municipalities" is mainly due to the fact that the Chidambaram municipality for which a provision of ·67 was made in connection with the water-supply scheme does not require any loan. For 1914–1915 the budget estimate based on actual requirements has been placed at 1·18.

246. The provision of ·20 included in the budget for 1914–1915 under "Class IV (*b*)—Loans to District Boards" is for the Chittoor District Board for the construction of buildings for the offices of the District Board and the District Board Engineer.

247. The allotment for 1914–1915 for class IV loans is intended for works which are actually in progress or which will be taken up for execution at an early date and represents the minimum necessary to meet actual requirements.

248. The loan to the District Board of Kistna in connection with the outlay on the Masulipatam-Bezwada Railway, which is the property of that board, closed with the year 1907–1908. The loan, which amounts to 18·53, is repayable in forty half-yearly equalized instalments of ·68 each, commencing from 1908–1909. The loan, which was included in the Provincial advance and loan account, has, under instructions from the Comptroller-General, been shown separately from 1908–1909 under a separate head, viz., "Loans to Local Boards for Railway Construction."

PROVINCIAL ADVANCES AND LOANS.

		Accounts.							Budget, 1913-1914.	Revised, 1913-1914	Budget, 1914-1915
		1906-1907.	1907-1908	1908-1909.	1909-1910.	1910-1911.	1911-1912	1912-1913.			
IV-A 23											
Class I (a)—Loans to Cultivators.	Balance ..	38·38	39·30	40·43	46 85	48·56	48 30	48·33	49·73	49·66	50 03
	Advances	5·48	5·96	10·65	7·38	6·53	7·38	8·20	7·12	7·25	7·37
	Recoveries	4·56	4·83	4 73	5 27	5·79	7·35	6·65	6·26	7·12	6 95
	Balance ..	39·30	40·43	46·35	48 56	48·30	48 33	49·86	50·59	50·33	50 45
Class I (b)—Loans to Co-operative Credit Societies.	Balance ..	·14	·24	·49	48	46	·41	·37	·32	·31	·26
	Advances	·10	·25	·003	..	..	..	..	·01	·005	..
	Recoveries	..	..	·01	·02	·05	·04	·06	·05	·05	·05
	Balance ..	·24	·49	·48	46	·41	·37	·31	·28	·26	·21
Class III—Loans to Landholders and Notabilities.	Balance ..	·14	..	..	..	..	..	..	..	..	..
	Advances	..	..	..	..	..	..	..	1·50	..	..
	Recoveries	14	..	..	..	..	..	..	..	..	..
	Balance ..	..	..	..	..	..	..	..	1·50	..	..
Class IV (a)—Loans to Mufassal Municipalities	Balance ..	18 63	20·22	20 03	20 00	23·09	24·79	25·56	25 04	25 63	28 18
	Advances	2 62	1·01	1·27	·40	3·25	2·27	1·69	4·25	4 09	1·18
	Recoveries	1 03	1·20	1 30	1·81	1·55	1 50	1·62	1·41	1 54	1 59
	Balance ..	20 22	20 03	20·00	23 09	24·79	25·56	25·63	28 48	28 18	27·77
Class IV (b)—Loans to District Boards.	Balance ..	5 16	14·28	·66	·44	·32	·09	·08	·07	·07	·06
	Advances	9 40	5 13	..	·10	..	..	..	..	..	·20
	Recoveries	·28	·22	·22	·22	·23	·01	·01	·01	·01	·01
	Balance ..	14 26	19·19	·44	·32	·09	·08	·07	·06	·06	·25
Total, Classes I to IV.	Balance ..	62·46	74·04	61·61	67 27	72·43	73·69	74·34	75·76	75·90	75 53
	Advances	17 60	12·35	11·92	11·88	9·78	9·65	9·90	12·88	11 34	8·75
	Recoveries	6 01	6 25	6·26	6·72	8·62	8 80	8 34	7·73	8·71	8 69
	Balance ..	74 04	80 14	87·27	72·43	73·59	74·34	75·90	80 91	78·53	75·08
Loans to Local Boards for Railway Construction — Kutna District Board.	Balance ..	..	..	18·53	17 01	17·26	16·59	15·89	15·17	15 17	14·41
	Advances	..	..	..	..	..	..	..	..	..	..
	Recoveries	..	..	62	·65	·67	·70	·72	·76	76	·78
	Balance ..	..	..	17 91	17·26	16·59	15·89	15·17	14·41	14·41	13·63
Grand Total ..	Balance ..	62·45	74·04	80 14	85·16	89 69	90 18	90·23	90 93	91·06	92·94
	Advances	17·60	12·35	11·92	12 88	9 78	9 65	9·90	12 88	11 34	8 75
	Recoveries	6 01	6·25	6·88	7 37	9 29	9 60	9·07	8 46	9·46	9·38
	Balance ..	74·04	80·14	85·16	89·69	90·18	90 23	91·06	95·22	92 94	92·31

11th March 1914.

W. O. HORNE,
Ag. Chief Secretary.

PART IV.

Memorandum by the Chief Secretary detailing the alterations made in the Revised Financial Statement.

The following statements show in one view the variations between the figures in the Amended Draft Financial Statement and those in the Revised Financial Statement. There are no variations so far as the charges in the revised estimate for 1913–1914 are concerned,

Revised Estimate, 1913-1914.

Receipts.

Heads of revenue.	According to the Amended Draft Financial Statement.			According to the Revised Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	3	4	6	5	6	7	8
I. LAND REVENUE.	583·77	291·89	291·88	583·77	291·89	291 88	.
ADJUSTMENTS ..	..	— 28·28	+ 28·28	..	— 28·28	+ 28·28	..
IV. STAMPS ..	140·30	70·15	70·15	140·30	70·15	70 15	..
V. EXCISE	370·00	185·00	185·00	368·50	183·25	183·25	— 1·75
VIII. ASSESSED TAXES.	36·71	18·36	18·35	36·71	18·36	18·35	..
IX. FOREST ..	41·80	..	41·80	42·80	.	42·80	+ 1·00
X. REGISTRATION ..	23·50	..	23·50	23·50	..	23·50	..
XXIX. PORTION OF LAND REVENUE DUE TO IRRIGATION.	105·17	52·58	52·59	105·17	52·58	52·59	..
OTHER HEADS ..	58·77	8·90	49 87	58·77	8·90	49·87	..
TOTAL ..	1,360·02	598·50	761·42	1,357·52	596 65	760 87	— ·75

V. EXCISE (— 1·75)
IX. FOREST (+ 1·00) } Modifications with reference to later actuals.

Budget Estimate, 1914-1915.

Receipts

Heads of revenue.	According to the Amended Draft Financial Statement.			According to the Revised Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial	Provincial	
1	2	3	4	5	6	7	8
I. Land Revenue.	594·79	297·39	297·40	594·79	297·39	297·40	..
Adjustments ..	..	— 21·92	+ 21·92	..	— 21·92	+ 21·92	..
IV. Stamps ..	146·30	73·15	73·15	146·30	73·15	73·15	..
V. Excise	395·00	197·50	197·50	391·00	195·50	195·50	— 2·00
VIII Assessed Taxes.	37·81	18·91	18·90	37·81	18·91	18·90	..
IX. Forest	40·50	..	40·50	41·50	..	41·50	+ 1·00
X. Registration ..	24·30	..	24·30	24·30	..	24·30	..
XXIX. Portion of Land Revenue due to Irrigation.	105·85	52·93	52·93	105·85	52·92	52·93	..
Other Heads ..	57·67	9·44	48·23	57·67	9·44	48·23	..
Total ..	1,402·22	627·39	774·83	1,399·22	625·36	773·83	— 1·00

V. Excise (—2·00) } Modifications made in the light of later information
IX. Forest (+1·00) } received.

Budget Estimate, 1914-1915.

Expenditure.

Heads of expenditure.	According to the Amended Draft Financial Statement.			According to the Revised Financial Statement.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
3. Land Revenue ..	149·02	..	149·02	149·02	..	149·02	..
7. Excise	18·97	9·49	9·48	18·97	9·49	9·48	..
11. Forest	31·63	..	31·63	31·63	..	31·63	..
12. Registration ..	12·84	..	12·84	12·84	..	12·84	..
15. General Administration.	18·68	4·82	13·86	18·68	4·82	13·86	..
18-A. Courts of Law ..	69·21	..	69·21	70·21	..	70·21	+1·00
19-B. Jails	15·51	..	15·51	15·51	..	15·51	..
20. Police	95·21	..	95·21	95·21	..	95·21	..
22. Education . ..	79·42	..	79·42	79·42	..	79·42	..
24. Medical . ..	25·17	..	25·17	25·17	..	25·17	..
26. Scientific, etc., Departments.	17·66	·21	17·45	17·66	·21	17·45	..
29. Superannuations ..	32·90	·26	32·64	32·90	·26	32·64	..
30. Stationery and Printing	20·09	5·00	15·09	20·09	5·00	15·09	..
42. Irrigation—Working Expenses.	22·36	11·18	11·18	22·36	11·18	11·18	..
42. Irrigation—Interest on Debt.	29·07	15·04	14·03	29·07	15·04	14·03	..
43. Minor Works and Navigation—Civil.	7·00	..	7·00	7·00	..	7·00	..
43. Minor Works and Navigation—Public Works Department.	34·22	..	34·22	34·22	..	34·22	..
45. Civil Works—Civil.	83·75	..	83·75	83·75	..	83·75	..
45. Civil Works—Public Works Department.	96·27	..	96·27	96·27	..	96·27	..
Other Heads ..	35·63	15·66	19·77	35·63	15·86	19·77	..
Total ..	894·61	61·86	832·75	895·61	61·86	833·75	+1·00

19-A. Courts of Law (+ 1·00)—Represents provision for two more additional temporary Judges in the High Court.

11th March 1914.

W. O. HORNE,
Ag. Chief Secretary.

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